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UNIFORM CLASSIFICATION OF ACCOUNTS

FOR

ELECTRIC COMPANIES

PRESCRIBED BY

THE PUBLIC SERVICE COMMISSION

OF THE

COMMONWEALTH OF PENNSYLVANIA

EFFECTIVE JANUARY 1, 1919

HARRISBURG, PENNA.:
1918

THE PUBLIC SERVICE COMMISSION

OF THE

COMMONWEALTH OF PENNSYLVANIA

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ORDER

At an executive session of The Public Service Commission held at its offices in Harrisburg on the nineteenth day of November, 1918,

The subject of a uniform classification of accounts to be prescribed for and kept by electric companies according to the provisions of Article V, Section 15, of The Public Service Company Law, approved July 26, 1913, being before the Commission and the matter having been duly heard at public hearing as provided by law:

It is Ordered, That the classification of accounts with the definitions and instructions embodied in a typewritten form now before the Commission to be hereafter printed and known as the Uniform Classification of Accounts for Electric Companies, be and the same is hereby approved;

It is Further Ordered, That the said Uniform Classification of Accounts for Electric Companies, with instructions pertaining thereto, be and the same is hereby prescribed for use by electric companies subject to the provisions of The Public Service Company Law, approved July 26, 1913, and acts amendatory thereto, in the keeping and recording of their accounts; that each and every electric company, as defined in the said uniform classification of accounts, shall be required to keep all accounts in conformity therewith; and that a copy of said uniform classification of accounts be sent to each and every such electric company.

It is Further Ordered, That January 1, 1919, be and is hereby fixed as the date on which the said classification of accounts, with instructions pertaining thereto be effective.

BY THE COMMISSION:

WM. D. B. AINEY,
Chairman,

ATTEST:

A. B. MILLAR,
Secretary.

(Seal.)

THE PUBLIC SERVICE COMMISSION OF THE COMMONWEALTH OF PENNSYLVANIA

BUREAU OF ACCOUNTS AND STATISTICS

Harrisburg, Pa., Jan. 14, 1919.

To The Electric Companies of Pennsylvania:

Article V, Section 15, of The Public Service Company Law, approved July 26, 1913, provides that The Public Service Commission of the Commonwealth of Pennsylvania "may, and shall after hearing had upon its own motion * * * * establish, by an order to be served as hereinafter provided * * * upon every public service company affected thereby, a system of accounts to be used by such public service companies, etc."

Acting under authority of this article the Bureau of Accounts and Statistics prepared a pamphlet entitled "Tentative Draft Of Uniform Classification Of Accounts For Electric Companies," and sent copies of it to the electric companies of Pennsylvania, with a request for their criticisms and suggestions. After having carefully considered the criticisms and suggestions submitted to it in compliance with this request, it amended this pamphlet and changed its title to "Uniform Classification Of Accounts For Electric Companies," notified the electric companies concerned of the respects in which it changed the tentative draft and then submitted the amended classification to The Public Service Commission for the purpose of considering the prescription of it for the electric companies of Pennsylvania.

The Public Service Commission held public hearings for this purpose in Harrisburg on June 20, 1918, and November 18, 1918, due notice of which was given to the electric companies, and as a result thereof prescribed and issued by its order under date of November 19, 1918, this Uniform Classification Of Accounts For Electric Companies.

A copy of this order precedes this letter.

In this classification of accounts the term electric company means any body corporate, joint stock company, association, its lessees, assignees, trustees, receivers, or other successors in interest; any city, borough, town, township, or county; any individual, partnership, or association engaged in rendering electric light, heat, or power services within the boundaries of the Commonwealth of Pennsylvania.

Each electric company as thus defined shall after January 1, 1919, keep those accounts only which are prescribed in this classification or which are permitted by The Public Service Commission.

The Bureau of Accounts and Statistics wishes to express its appreciation of the assistance it received in the preparation of this classification from the classificatons prescribed by the Interstate Commerce Commission for various

utilities subject to its jurisdiction; the classifications prescribed by commissions of other states for electric and other utilities; the classifications prepared for electric companies by such associations as The Pennsylvania Electric Association and the National Electric Light Association; and such classifications as those used by Day and Zimmerman, H. D. Walbridge and Company, Stone and Webster Management Association, and various electric companies that submitted copies of their classifications of accounts to this Bureau; the criticisms and suggestions of certain electric companies and individuals; the "Suggestions by Accounting Committee of Pennsylvania Electric Association Regarding Tentative Draft Of Uniform Classification Of Accounts For Electric Companies"; and all others that gave their advice and counsel.

Each of the above sources of information was helpful and suggestive in the preparation of this classification. This Bureau, however, wishes to acknowledge the especial assistance it received from the classification of accounts prepared by the Accounting Committee of The Pennsylvania Electric Association.

In case any electric company is in doubt as to the meaning of any account, definition, or instruction provided in this classification it is requested to communicate with The Public Service Commission for an official ruling.

C. J. JOYCE,
Chief.

GENERAL DEFINITIONS AND INSTRUCTIONS

Electric Utility.

In this classification of accounts the term "Electric Utility" means any "Public Service Company" as defined in Article I, Section 1, of The Public Service Company Law, engaged in producing and selling electricity within the Commonwealth of Pennsylvania. It includes any body corporate, joint stock company, association, its lessees, assignees, trustees, receivers, or other successors in interest; any city, borough, town, township, or county; and any individual, partnership, or association engaged in the electric business.

The expression "the utility" as used herein means in each instance any electric utility that is required to keep the accounts prescribed in this classification.

Classification of Electric Utilities.

In this classification of accounts electric utilities are divided into four classes, as follows:

Class A—electric utilities that have an average total annual operating revenue of more than $250,000.00.

Class B—electric utilities that have an average total annual operating revenue of more than $50,000.00 but not more than $250,000.00.

Class C—electric utilities that have an average total annual operating revenue of more than $5,000.00 but not more than $50,000.00.

Class D—electric utilities that have an average total annual operating revenue of $5,000.00 or less.

If any company or individual maintains an electric system which derives most of its electric revenue from sales of its electricity to consumers that are affiliated with it, or if any company which maintains an electric system primarily for its own use supplies electricity to others and thereby becomes a public service company within the meaning of The Public Service Company Law, it may with the consent of The Public Service Commission first had and obtained, keep the accounts prescribed for "Class D" companies provided its annual revenue from sales of electricity to other consumers does not exceed five thousand dollars.

General Explanation of Accounting Plan.

In this classification accounts are divided into the following main divisions:

Balance Sheet Accounts
Fixed Capital Accounts
Income Accounts
Surplus Accounts

Each of these divisions of accounts is defined in the section of this classification allotted to it.

The "Balance Sheet Accounts" are prescribed alike for "Class A", "Class B", and "Class C" utilities. Each utility in each of these classes is required to record its assets and liabilities in the appropriate balance sheet accounts provided in this classification.

Special balance sheet accounts are prescribed for "Class D" utilities on pages 173 and 174. The utilities in "Class D" may keep the balance sheet accounts prescribed for utilities in the other classes.

The detailed "Fixed Capital Accounts" for property acquired after December 31, 1918, are prescribed alike for "Class A", "Class B", "Class C", and "Class D" utilities. Each utility in each of these classes is required to record the various items of fixed capital that it acquires after December 31, 1918, in the appropriate fixed capital accounts provided in this classification.

The "Income Accounts" and "Surplus Accounts" are not prescribed alike for the different classes of utilities. A minimum number of accounts is prescribed for the utilities in each class. Each utility in each class is required to keep this minimum number of accounts in so far as such accounts apply to its activities. Utilities in "Class C" may, however, keep the accounts prescribed for "Class B" or "Class A" utilities and likewise utilities in "Class B" may keep the accounts prescribed for utilities in "Class A".

Special "Income Accounts" on pages 175 to 178 and special "Surplus Accounts" on page 178 are prescribed for utilities in "Class D". The utilities in "Class D" may keep the income and surplus accounts prescribed for utilities in the other classes.

The income and surplus accounts of this classification which are defined and which are assigned specific numbers are primarily "Class A" accounts. Some of them, however, contain information which should be kept separately by each utility regardless of its class. Such accounts are, therefore, prescribed alike for "Class A", "Class B", "Class C", and "Class D" utilities. The other income and surplus accounts prescribed for "Class B", "Class C", and "Class D" utilities are not separately defined. They are the result of combining certain defined "Class A" accounts under titles that are each descriptive of a common characteristic of the accounts combined: thus in an account entitled "Metered Sales for Private Lighting" "Class C" utilities record all those private lighting sales which "Class A" utilities record separately in accounts 300 to 303 inclusive. In like manner "Class D" utilities record in an account entitled "Private Lighting Sales" all those private sales which "Class A" utilities record in accounts 300 to 303 inclusive and accounts 316 to 319 inclusive. Any "Class C" utility therefore will find the substance of its "Metered Sales for Private Lighting" account described in accounts 300 to 303 inclusive and any "Class D" utility will find the substance of its "Private Lighting Sales" account described in accounts 300 to 303 inclusive and accounts 316 to 319 inclusive. In like manner the content of any other account prescribed for "Class D", "Class C", or "Class B" utilities, which is not separately defined, is described in the various "Class A" accounts that constitute it.

The inter-relation of the income and surplus accounts prescribed for "Class A", "Class B", and "Class C" utilities is shown in the various sections of the "Index To Income Accounts Prescribed For Classes A B and C Electric Utilities" and the "Index To Surplus Accounts Prescribed For Classes A B and C Electric Utilities". In each of these indexes each account which the utilities in each class is required to keep is designated by the class letter of the utility, thus "Class C" utilities are required to keep all those accounts that are followed by the designations (Class C), (Classes B and C), or (Classes A B and C). In like manner "Class B" utilities are required to keep the accounts that are followed by the designations (Class B), (Classes B and C), or (Classes A B and C), and "Class A" utilities are required to keep those followed by the designations (Class A), (Classes A and B), or (Classes A B and C).

Where any "Class C" or "Class B" account is the result of combining certain "Class A" accounts these indexes show the "Class A" accounts combined to make the "Class C" or "Class B" account.

Special indexes which show the income and surplus accounts which are prescribed for "Class C" utilities only and which show the "Class A" accounts which constitute these "Class C" accounts, are provided.

Like special indexes are also provided for "Class B" utilities.

Any utility may subdivide any balance sheet, fixed capital, income or surplus account in order to procure information which it may desire for its own use provided that in doing so it does not impair the integrity of any of the accounts prescribed.

A utility shall not open an account which is not prescribed for its class until it has obtained permission to do so from The Public Service Commission.

Account Number.

The number prefixed to any account title in this classification is intended to be used for convenience in reference. Any such number need not be treated as a part of the account title to which it is prefixed.

Method of Bookkeeping.

Every electric utility, which is subject to "The Public Service Company Law, of the Commonwealth of Pennsylvania, shall on and after January 1, 1919, keep its accounts by the double entry method.

This requirement does not apply to purely statistical accounts.

Accounting Period.

It is desired that each electric utility select the month as its accounting period and that it make its bookkeeping entries on a monthly basis. It may select a three month or any other base. It will, however, be required to close its books at the end of its fiscal year which under ruling of The Public Service Commission is the year ending December thirty-first.

Records.

Each electric utility shall so keep its general accounting books, and all other books and records which support in any way the entries to such accounting books, that it can furnish at any time full information as to any account kept by it. Moreover it shall support each entry to each account with such detailed information as will enable a ready identification and verification of the facts recorded therein.

The records referred to herein include not only accounting records, but all other records such as minute books, etc., which will be useful in developing the history of any of the utility's transactions.

Each electric utility shall not destroy or otherwise dispose of any records which support entries to any of its accounts until it has been authorized to do so by The Public Service Commission.

Moreover each electric utility is required under Article II, Section 1, (j), of "The Public Service Company Law" of the Commonwearth of Pennsylvania to keep all books, accounts, records, and memoranda in an office within the

Commonwealth of Pennsylvania. Furthermore it shall not remove any of them from the Commonwealth except upon such terms and conditions as The Public Service Commission may prescribe.

Affiliated Companies.

In this classification affiliated companies include those companies which the utility solely or jointly controls; those companies which solely or jointly control the utility; those companies that are controlled by companies which the utility controls; those companies which are controlled by companies which control the utility.

Control.

Control means the ability to determine the action of a company. Such control is sole when it rests in one company. It is joint when it rests in two or more companies and is exercised under a joint arrangement.

Forms of Control.

One company may exercise control over another through its title to a major portion of the voting securities of such company; through an agreement which enables it to name the majority of the directors, managers, or trustees of such company; through its ability to foreclose a first lien mortgage on all or a major part in value of the property of such company; through its advances for construction, equipment, additions, or betterments, made to such company and conditioned upon the right to determine its action; through any other right that it may possess to influence the policy of such company in any respect.

A leasehold interest in property of a company is not a form of control over that company.

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BALANCE SHEET ACCOUNTS.

Definitions and Instructions.

Balance Sheet Accounts.

Balance sheet accounts are those which record the assets and liabilities of the utility and show its financial condition at any particular time.

In this classification each balance sheet account is a separate general ledger account.

Assets.

The assets of the utility are the properties or wealth in its possession or at its disposal.

Liabilities.

The liabilities of the utility are the amounts of money or money's worth which it is under legal obligation to pay, deliver, or render to others.

Debt Discount and Expense.

Discounts and expenses incurred by the utility upon bonds and all other evidences of indebtedness issued by it in payment for fixed capital items shall be charged to "130. Unamortized Debt Discount and Expense" account if such debt matures more than one year after the date of its issue; or to "134. Other Deferred Charges" account if it matures one year or less after the date of its issue. Except as provided in "296. Interest During Construction" account, discount and expenses incurred in the issue of funded debt shall not be charged to any fixed capital account.

Contingent Assets and Liabilities.

Contingent assets are those assets which at the end of any accounting period have no real value but which, if certain conditions then regarded as uncertain are fulfilled, will become valuable.

Contingent liabilities are those liabilities which at the end of any accounting period are neither direct or assumed obligations of the utility but which may under certain conditions become real obligations.

Such assets and liabilities shall be recorded separately and shall not be shown as a part of the regular assets and liabilities in any balance sheet which the utility submits to The Public Service Commission. They shall be shown in detail in a supplemental statement.

Capital Stock.

Capital stock, as herein used, means those issues of securities which represent permanent interests in the corporation, or interests which, if terminable, are so, except in case of dissolution, only at the option of the corporation issuing them.

Capital stock may be divided into preferred stock and common stock.

Preferred stock is that stock which has been given special rights as to the distribution of profits or assets, or has been given some other privilege not enjoyed by the remaining stock of the same corporation. It may be cumulative or noncumulative, participating or nonparticipating.

Cumulative stock is dividend bearing preferred stock on which that portion of the stipulated dividend remaining unpaid at the close of any year must subsequently be paid before a dividend can be paid on any other class of stock. Preferred stock for which such a dividend provision has not been made is noncumulative.

Participating stock is stock which is entitled to participate in a share of the profits of the corporation in excess of its stipulated dividend rate. Nonparticipating stock is entitled to that share of the corporation's profits only that is stipulated by its dividend rate.

Common stock is that stock which shares in the distribution of the corporation's profits only after the dividend claims of all other classes of stock have been paid.

DEBT.

Debt, as herein used, includes all absolute obligations to pay money at a definite time or times, or at a time or times which can be made definite by demand or other act of the creditor. It does not include contingent obligations, such as obligations to pay rent in advance or liabilities of indorsers upon paper not yet defaulted.

In this classification debt is divided into two classes, Funded Debt and Unfunded Debt.

Funded Debt comprises all debt which, by the terms of its issue does not mature until more than one year after the date of such issue.

Unfunded Debt comprises all debt which, by the terms of its issue matures one year or less after the date of such issue.

TEXT EXPLANATORY OF BALANCE SHEET ACCOUNTS.

ASSET ACCOUNTS.

I. FIXED CAPITAL ACCOUNTS.

100. Fixed Capital Installed Prior to January 1, 1919.

Charge to this account the book value, at the close of December 31, 1918, of all fixed capital owned and used by the utility in the conduct of its electric operations. No charge shall be made to this account for any fixed capital acquired after December 31, 1918.

When any item of fixed capital, carried in this account, is retired from service credit to this account the amount at which it is carried herein; charge to the appropriate sub-account of "121. Materials and Supplies" account any salvage recovered from it; charge to "183. Reserve for Renewals and Replacements" account the amount reserved from January 1, 1919, to provide for the loss suffered by it since that date from wear, tear, obsolescence, etc.; charge to the reserve account provided prior to January 1, 1919, the accumulated amount reserved at the close of December 31, 1918, to provide for like loss suffered by it; and charge either to "809. Amortization Unprovided for Elsewhere" or to "131. Property Abandoned" account, as The Public Service Commission may direct, the net loss sustained on it.

The charge to "131. Property Abandoned" account shall be made on the basis of the money cost of such fixed capital less the amount of salvage recovered therefrom and the amount reserved for depreciation thereof.

Any excess of the amount at which such retired fixed capital is carried in this account over its money cost shall be charged to "809. Amortization Unprovided for Elsewhere" account.

This account is a controlling account of the various accounts that were combined on January 1, 1919, to make it.

101. Fixed-Capital Installed Since December 31, 1918.

Charge to this account the cost of all fixed capital installed since December 31, 1918, and used by the utility in the conduct of its electric operations.

This account is a controlling account for accounts 200 to 297 inclusive.

102. Cost of Fixed Capital Purchased.

Charge to this account the cash value of the consideration given for fixed capital in the form of a going or completed electric system, or any portion of such system, and all other kinds of fixed capital purchased by the utility from electric and other utilities.

The constituent elements of such fixed capital shall be appraised at their structural values, that is, at the estimated cost of replacement or reproduction less deterioration due to wear and tear, obsolescence and inadequacy.

When the fixed capital purchased has been so appraised credit to this account the purchase price and charge to the appropriate fixed capital accounts either the appraised value or the purchase price. If the purchase price is in excess of the appraised value charge the constituent elements to the proper fixed capital accounts at the appraised values and charge the excess to "203. Other Undistributed Fixed Capital" account. If the

purchase price was not in excess of the appraised value charge the constituent elements to the fixed capital accounts at the purchase price distributed through such accounts on the basis of the appraised values.

The utility shall so keep its records of such purchase that they will show a complete account of the contract under which such property is acquired, the consideration given therefor, the basis of determining the actual money value of such consideration if other than money, the method of appraisal, the amount charged to each fixed capital account, and the disposition of any difference between the purchase price and appraised value of such property.

In connection with the purchase of property chargeable to this account, the utility shall procure all existing records, memoranda, and books of accounts in the possession or control of the grantor relating to the construction and improvement of such property and shall preserve such records, memoranda, and books of accounts until authorized by The Public Service Commission to destroy or otherwise dispose of them. If it is impracticable to transfer such records, memoranda, and books of accounts, the utility shall procure copies of them certified by the custodian of the originals.

103. Construction Work in Progress.

Charge to this account all expenditures under estimates, work orders, or other forms of authorization for structures and equipment in process of construction. Such expenditures shall also include that proportion of expenses of supervision, engineering, tools, store, and other like general expenses that may be assigned to such construction work. When such work is completed, credit this account and charge to the appropriate fixed capital or other accounts the cost of the completed work.

This account shall be so carried that the utility can furnish a complete analysis of the expenditures under each estimate, work order, or other form of authorization.

II. INVESTMENT ACCOUNTS.

104. Investment Securities.

Charge to this account the cost of stocks, bonds, notes, and other evidences of indebtedness each of which does not mature until more than one year after the date of issue, held by the utility for the purpose of exercising control over other companies whether utilities or non-utilities, for the income that may be derived from such securities, for securing advantages, or for any other purpose.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the purpose of holding and the cost of the following kinds of investment securities owned by it:

Stocks of Affiliated Electric Utilities
Stocks of Other Affiliated Utilities
Stocks of Affiliated Non Utilities
Funded Debt of Affiliated Electric Utilities
Funded Debt of Other Affiliated Utilities
Funded Debt of Affiliated Non Utilities
Other Stocks
Other Funded Debt

Balance Sheet Accounts

105. Property Used in Other Public Services.

Charge to this account the cost of land, structures, and equipment owned by the utility and used by it in rendering public services other than electric.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the kind and cost of property used in each other public service, such as water, gas, etc.

106. Advances to Affiliated Companies for Construction, Equipment, or Additions and Betterments.

Charge to this account the amounts of advances made by the utility to its affiliated companies, whether utilities or non utilities, to enable them to pay for construction, equipment, or additions and betterments.

In order that such advances may be charged to this account it must be understood that they are not to be repaid within one year, or that they are to be repaid in securities of the companies to which the advances were made.

Exclude from this account and charge to "807. Gifts to Affiliated Companies" account the amounts of advances that are made to affiliated companies without expectation of reimbursement.

Exclude also from this account and charge to "118. Accounts Receivable from Affiliated Companies" account the amounts of temporary advances on current accounts to affiliated companies.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amounts advanced to each affiliated company, the length of time for which each advance is made, how it is to be repaid, whether or not each affiliated company to which an advance is made is a utility or non utility and if it is a utility, the kind of public service that it renders.

107. Other Investments.

Charge to this account the cost of land, structures, and equipment owned by the utility and not used in rendering public service of any kind.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the cost of each different kind of property charged to this account and the purpose for which it was acquired.

III. REACQUIRED SECURITIES ACCOUNTS.

108. Reacquired Capital Stock.

Charge to this account the cost of capital stock issued by the utility to bona fide holders for valuable considerations and reacquired by it under circumstances that do not permit it to treat such stock as paid or retired. Charge also to this account the cost of capital stock issued by others and assumed by the utility and later acquired by it under like circumstances.

Balance Sheet Accounts

169. Reacquired Bonds.

Charge to this account the cost of bonds issued by the utility to bona fide holders for valuable considerations and reacquired by it under circumstances that do not permit it to treat such securities as paid or retired. Charge also to this account the cost of bonds issued by others and assumed by the utility and later acquired by it under like circumstances.

IV. FUND ACCOUNTS.

110. Sinking Fund Assets.

Charge to this account the amount of cash, the cost of securities of other companies, the par value of securities issued or of those assumed by the utility, and all other assets, which are in possession of the treasurer, trustee or other fiscal agent of the utility in charge of sinking funds provided by the utility for the purpose of redeeming its funded debt issued subject to sinking fund requirements. Among the above assets shall be included amounts deposited with such treasurer or other agent of the utility on account of the sale of mortgaged property, the proceeds of which are required to be held for the redemption of such funded debt.

If the securities issued by the utility, or those assumed by it, are purchased out of sinking funds at a cost above or below par value, the difference between the cost and the par value of such securities shall be charged to "811. Other Deductions from Surplus" or credited to "802. Other Additions to Surplus" account.

The records supporting the entries to this account shall be so kept that the utility can furnish full information as to each sinking fund set aside for each class of funded debt.

111. Insurance and Other Reserve Fund Assets.

Charge to this account the amount of cash, the cost of securities of other companies, the par value of securities issued or assumed by the utility, and all other assets in possession of the treasurer, trustee, or other agent of the utility, which have been specifically set aside or invested by the utility for the purpose of providing for insurance, pension, workmen's compensation and other funds.

Exclude from this account special deposit and sinking fund assets.

If securities issued by the utility, or those assumed by it, are purchased out of the above funds at a cost above or below par value, the difference between the cost and par value of such securities shall be charged to "811. Other Deductions from Surplus" account or credited to "802. Other Additions to Surplus" account.

The records supporting the entries to this account shall be so kept that the utility can furnish full information as to each fund carried herein.

V. SPECIAL DEPOSIT ACCOUNTS.

112. Interest Special Deposits.

Charge to this account all moneys and bank credits specially deposited with fiscal, or other agents of the utility, for the payment of interest.

When such interest is paid from these deposits, credit to this account and charge to either "168. Matured Interest on Funded Debt" or "169. Matured Interest on Unfunded Debt" account the amount of it.

113. Dividend Special Deposits.

Charge to this account all moneys and bank credits specially deposited with fiscal, or other agents of the utility, for the payment of dividends declared by the utility.

When such dividends are paid from these deposits credit to this account and charge to "170. Dividends Payable" account the amount of them.

114. Other Special Deposits.

Charge to this account all moneys and bank credits deposited with fiscal, or other agents of the utility, for special purposes other than the payment of interest and dividends.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount and purpose of each deposit.

When such purposes are satisfied credit to this account the amount set aside to provide such satisfaction.

VI. CURRENT ASSET ACCOUNTS.

115. Cash.

Charge to this account all money coming into the possession of the utility and in which the utility has the beneficial interest. Such money includes coin of the United States, United States treasury notes, gold and silver certificates, greenbacks, bank bills payable to bearer, all bank credits, checks and drafts receivable, subject to satisfaction or transfer upon demand whether payable to bearer or to order.

Credit to this account all cash disbursements of the utility.

116. Notes Receivable.

Charge to this account the cost of all negotiable paper in the form of notes receivable or other similar evidences of money receivable on demand or within a time not exceeding one year. Such notes receivable shall include demand notes, drafts, etc., issued by others than banks, and time notes, drafts, etc., by whomsoever issued.

Exclude from this account and charge to "104. Investment Securities" account, the cost of notes which do not mature until more than one year after the date of issue.

When loans to affiliated companies for construction purposes are evidenced by demand or short term notes intended later to be exchanged for other securities charge the amount of such loans to "106. Advances to Affiliated Companies for Construction, Equipment or Additions and Betterments" account.

117. Accounts Receivable from Consumers.

Charge to this account amounts due from consumers for electricity sold to them.

This account is a controlling account of the various accounts in the consumers' ledger.

The data supporting the sale of electricity to consumers shall be so kept that the utility can furnish information as to the amount due from sales of electricity to each class of consumers, the quantity of electricity sold during each accounting period to each consumer in each class, the rate charged him, and in case electricity is sold him at different rates, the quantity sold him at each rate.

When the amount due from any consumer proves to be uncollectible, credit it to this account and charge it either to "535. Uncollectible Consumers' Accounts" account, if it was charged to this account during the current year, or to "S12. Uncollectible Consumers' Accounts—Old Year" account, if it was charged to this account prior to the current year. If the utility has provided a reserve for uncollectible accounts, charge it to "182. Uncollectible Consumers' Accounts Reserve" account.

118. Accounts Receivable from Affiliated Companies.

Charge to this account the amounts due the utility from affiliated companies whether utilities or non utilities, on all current transactions other than sales of electricity.

Exclude from this account amounts due from affiliated companies that are chargeable to "106. Advances to Affiliated Companies for Construction, Equipment, or Additions and Betterments" account.

119. Other Accounts Receivable.

Charge to this account all amounts owed to the utility upon accounts with solvent concerns or individuals, other than affiliated companies and consumers; and all accounts and claims, except notes receivable, upon which responsibility is acknowledged by solvent concerns or individuals, or which are sufficiently secured to be considered good; and amounts of all judgments against solvent concerns or individuals, where the judgments are not appealable or suspended through appeal.

Exclude from this account and charge to "115. Cash" or other appropriate account, cash deposited with banks or trust companies.

120. Matured Interest and Rents Receivable.

Charge, at the date of maturity, to this account and credit to "124. Unmatured Interest and Rents Receivable" account the amounts of interest matured upon bonds, notes receivable or other commercial paper

held by or for the benefit of the utility and upon all interest bearing accounts due it; also the amounts of rents matured upon property leased by the utility to others.

When such interest or rent is received credit to this account and charge to "115. Cash" or other appropriate account the amount of it.

121. Materials and Supplies.

Charge to this account the cost, including transportation and other incidental expenditures, of all materials and supplies purchased which are carried in stock pending their use for construction, operation or resale. Exclude from this account such materials and supplies as are directly chargeable to fixed capital or operating expense accounts.

Inventories of materials and supplies on hand shall be taken at least annually, and any shortages or overages disclosed by such inventories shall be credited or debited to this account and debited or credited to "542. Inventory Adjustments" account, in case they cannot be assigned to specific accounts. Where such materials and supplies have been consumed in construction, a suitable proportion of such shortages or overages may be debited or credited to "297. Other Expenditures During Construction" account.

122. Subscriptions to Capital Stock.

Charge to this account and credit to "172. Capital Stock Subscribed" account the amounts of the utility's capital stock subscribed.

Credit to this account and charge to "115. Cash" account or other appropriate account the amounts paid to the utility by the subscribers to its capital stock.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name and address of each subscriber, the amount and kind of capital stock subscribed by him, the date of his subscription, the date that each of his payments is due and the date that each is paid, the nature of each payment whether cash or otherwise, and any other information that is necessary to make the history of his subscription complete.

123. Other Current Assets.

Charge to this account the cost of all current assets of the utility which are not provided for in any of the preceding current asset accounts.

VII. ACCRUED ASSET ACCOUNTS.

124. Unmatured Interest and Rents Receivable.

Charge to this account and credit to the appropriate revenue accounts the amounts of interest accrued during each accounting period upon bonds, notes receivable or other commercial paper held by or for the benefit of the utility, and upon all interest bearing accounts due it; also the amounts of rents accrued during each accounting period upon property leased by the utility to others.

When such interest or rent matures credit to this account and charge to "120. Matured Interest and Rents Receivable" account the amount of it.

VIII. PREPAID ACCOUNTS.

125. Prepaid Insurance.

Charge to this account all premiums paid on insurance policies in advance of their accrual. As such premiums accrue, credit to this account and charge to "538. Other Insurance" account the amount which has accrued.

126. Prepaid Interest.

Charge to this account all interest on the funded or unfunded debt of the utility paid in advance of its accrual. As such interest accrues credit to this account and charge to the appropriate accrued interest account the amount of it.

127. Prepaid Taxes.

Charge to this account all taxes paid in advance of their accrual. As such taxes accrue, credit to this account and charge to "176. Taxes Accrued" account the amount of them.

128. Other Prepaid Accounts.

Charge to this account all amounts paid by the utility in advance and not provided for in any of the preceding prepaid accounts.

IX. DEFERRED CHARGE ACCOUNTS.

129. Discount on Capital Stock.

Charge to this account the amount of discount on each class of capital stock issued by the utility.

By discount is meant the excess of the par value of any class of capital stock over the actual cash value of the consideration received for it.

The discount charged to this account for any class of stock shall not be cleared from this account until it is offset either by premiums received on the same class of stock, or by assessments levied on the holders of the stock on which it was incurred, or until such stock is retired.

Discount on capital stock shall not in any case be charged to any "Fixed Capital Account" or to any "Income Account".

This account is intended for electric utilities only that are permitted under the terms of their charters to issue capital stock for a consideration less than par value.

Balance Sheet Accounts

130. Unamortized Debt Discount and Expense.

Charge to this account all discounts and necessary expenses incurred in the issue by the utility of bonds and other evidences of indebtedness which mature more than one year from the date of their issue.

By discount is meant the excess of the par value of such evidences of indebtedness, plus the interest accrued thereon at the time of their issue, over the actual cash value of the consideration received for them.

Necessary expenses incurred in the issue of such evidences of indebtedness shall include fees for drafting mortgages and trust deeds, fees and taxes for recording mortgages and trust deeds, fees to trustees provided in mortgages and trust deeds, fees to underwriters and brokers for marketing such evidences of indebtedness, and other expenses of like character; the cost of engraving and printing bonds, certificates of indebtedness, and other commercial paper.

Discount on bonds and other evidences of indebtedness issued by others, and later assumed by the utility, shall be included in this account.

At or before the close of each fiscal period, credit to this account and charge to "708. Amortization of Debt Discount and Expense" account, or to "296. Interest During Construction" account as provided therein, a proportion of such discount and expense based upon the life of such evidences of indebtedness to date of maturity. Such discount and expense may, if desired, be amortized more rapidly through charges of all or any part of it, either at the time of issue or later, to "811. Other Deductions from Surplus" account.

131. Property Abandoned.

Charge to this account the money cost, estimated if not known, less the salvage and the accumulated amount reserved for the depreciation thereof of any important piece of property, other than land, which the utility itself abandons for the purpose of replacing it with more efficient property; or which, on account of public necessity or the requirement of lawful authority it is compelled to abandon before such property has attained its normal life of service.

Before making any entries to this account the utility shall obtain the approval of The Public Service Commission.

The loss on abandoned property registered in this account, shall be amortized over a period of years by charges either to "559. Extraordinary Renewals and Replacements" or "809. Amortization Unprovided for Elsewhere" account as The Public Service Commission may direct.

132. Extraordinary Casualties.

Charge to this account extraordinary losses, such as unforseen damages to property, that cannot by any reasonable plan be anticipated. Those casualties which occur with such frequency, that the principles of ordinary insurance are applicable thereto, shall be provided for either through an insurance reserve maintained by the utility itself, or by insurance with others.

Before making any entries to this account the utility shall obtain the approval of The Public Service Commission.

The extraordinary losses registered in this account, shall be amortized over a period of years by charges either to "559. Extraordinary Renewals and Replacements" or to "809. Amortization Unprovided for Elsewhere" account as The Public Service Commission may direct.

133. Preliminary Survey and Investigation Charges.

Charge to this account, until their final disposition is definitely determined, all expenditures for preliminary surveys, plans, investigations, etc., made for determining the feasibility of projects under contemplation. If any such project is later completed, credit to this account and charge to the proper fixed capital account the amount expended for such preliminary work or investigations. If it is abandoned charge such amount to "540. Abandoned Engineering Projects" account.

134. Other Deferred Charges.

Charge to this account all deferred charges not provided for elsewhere which are later to be charged to income or surplus account over a period of time.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to each deferred charge carried herein.

BALANCE SHEET ACCOUNTS

LIABILITY ACCOUNTS.

I. CORPORATE CAPITAL LIABILITY ACCOUNTS.

150. CAPITAL STOCK.

Credit to this account the par value of the certificates of each class of capital stock issued and outstanding.

Capital stock is issued when in conformance with Article XVI, Section 7, of the Constitution of the Commonwealth of Pennsylvania it is issued by a corporation to a bona fide holder "for money, labor done, or money or property actually received."

As long as it is in possession of a bona fide holder and is free from all control of the utility it is actually outstanding. It is nominally outstanding when after being issued it is reacquired by the utility and is held by it under conditions that do not permit it to retire such stock.

The records supporting the entries to this account shall be so kept that they will show separately the par value of those certificates of stock that are actually and nominally outstanding. In addition they will show each class of stock issued such as Common Stock, Preferred Stock, etc., with such sub-classification as is necessary because of differences in dividend rights, voting rights, and conditions of retirement.

When any class of capital stock is issued, the records supporting the entry to this account of such issue shall show complete details as to whom it is issued and the consideration, cash or otherwise, for which it is issued.

Exclude from this account and credit to "153. PREMIUM ON CAPITAL STOCK" account all premiums realized on capital stock.

151. INSTALLMENTS PAID ON CAPITAL STOCK SUBSCRIPTIONS.

Credit to this account and charge to "172. CAPITAL STOCK SUBSCRIBED" account the amounts paid in installments to the utility by subscribers to its capital stock. When each subscriber has fully paid for his subscription and has received properly executed stock certificates from the utility in acknowledgment of the payment of his obligation, charge to this account and credit to "150. CAPITAL STOCK" account the par value of the stock issued to him.

152. STOCK LIABILITY FOR CONVERSION OF SECURITIES.

Credit to this account the par value of capital stock which the utility has agreed to exchange for the property of other utilities under terms which require the stockholders of such utilities to surrender the securities held by them and accept in return therefor stock of the utility.

When such securities have been surrendered, charge this account and credit "150. CAPITAL STOCK" account.

153. PREMIUM ON CAPITAL STOCK.

Credit to this account the amount realized in excess of the par value of each class of stock which is disposed of for a consideration, the cash value of which is greater than the par value. The amount thus realized

shall constitute a capital stock liability and shall not be treated, either as a profit and loss or surplus item available for dividends. It shall remain in this account until the stock on which it was realized is retired.

The records supporting the entries to this account shall be so kept that they will show the premium realized on each class of stock issued or assumed by the utility.

II. NON CORPORATE PROPRIETORSHIP ACCOUNTS.

154. Sole Proprietorship.

Credit to this account all contributions made to the utility by its proprietor and, at the end of each fiscal period, the net profits, if any, realized during such period. Charge to this account all withdrawals from the utility by its proprietor and, at the end of each fiscal period, the net loss, if any, suffered during such period.

155. Partnership.

Credit to the account of each partner carried hereunder the contributions made to the utility by each partner and, at the end of each fiscal period, each partner's portion of the net profits, if any, realized during such period. Charge to each such account the withdrawals from the utility by each partner and, at the end of each fiscal period, each partner's portion of the net loss suffered during such period.

III. FUNDED DEBT ACCOUNTS.

156. Bonds.

Credit to this account the par value of bonds issued and outstanding which do not mature until more than one year after the date of their issue. Such bonds shall include those issued by the utility itself and those issued by others and later assumed by the utility.

Bonds are issued when in conformance with Article XVI, Section 7, of the Constitution of the Commonwealth of Pennsylvania they are issued to bona fide holders "for money, labor done, or money or property actually received."

As long as they are in possession of bona fide holders and are free from all control of the utility they are actually outstanding. They are nominally outstanding when after they have been issued they are reacquired by the utility and are held by it under conditions that do not permit it to retire them.

The records supporting the entries to this account shall be so kept that they will show separately the par value of those bonds that are actually and nominally outstanding at any accounting period. In addition they will show each class of bonds such as Mortgage Bonds, Collateral Trust Bonds, Income Bonds, etc., with such sub-classification as is necessary because of differences in underlying security, rate of interest, interest date, and date of maturity.

When any bonds are issued the records supporting the entries to this account of such issues shall show complete details as to when they are issued and the consideration cash or otherwise, for which they are issued.

Exclude from this account discounts and premiums on bonds. Charge discounts to "130. Unamortized Debt Discount and Expense" account and credit premiums to "178. Unamortized Premium on Debt" account.

157. Real Estate Mortgages.

Credit to this account the amount of any debt except that evidenced by bonds, which is secured by a real estate mortgage and which does not mature until more than one year after the date of the issue of such mortgage.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each party to whom a real estate mortgage is issued, the purpose for which it is issued, its amount, interest rate, interest dates, and date of maturity.

158. Advances from Affiliated Companies for Construction, Equipment, or Additions and Betterments.

Credit to this account the amounts of advances received by the utility from affiliated companies, whether utilities or non utilities, to enable it to pay for construction, equipment, or additions and betterments.

In order that such advances may be credited to this account, it must be understood that they are not to be repaid within one year, or that they are to be repaid in securities of the utility.

Exclude from this account and credit to "186. Surplus Invested in Fixed Capital After January 1, 1919, account, the amounts of advances that are received by the utility from affiliated companies without expectation of reimbursement.

Exclude also from this account and credit to "165. Accounts Payable to Affiliated Companies" account, the amounts of temporary advances on current accounts received by the utility from affiliated companies.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amounts of advances received from each affiliated company, the length of time for which each such advance is made, how it is to be repaid, whether or not each affiliated company from which an advance is received is a utility or non utility, and if it is a utility the kind of public service that it renders.

159. Other Funded Debt.

Credit to this account all debt for which the utility is liable, which does not mature until more than one year after the date it was incurred, except the debt that is carried in "156. Bonds" and "157. Real Estate Mortgages" accounts and also the debt due affiliated companies, which is carried in "158. Advances from Affiliated Companies for Construction, Equipment, or Additions and Betterments" account. Such debt shall include all notes payable and receiver's certificates, etc., issued for more than one year, all permissible chattel mortgages and all other evidences of indebtedness not issued in series.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount and nature of each kind of debt carried herein, to whom it is owed, when it was incurred, and when it is payable.

IV. CURRENT LIABILITY ACCOUNTS.

160. Receiver's Certificates.

Credit to this account the par value of certificates of indebtedness issued upon the property of the utility which is in the possession of any receiver who is acting under the orders of a court of competent jurisdiction.

161. Judgments.

Credit to this account the amount of any judgment of indebtedness that is rendered by a court of competent jurisdiction against the utility, or any fine or penalty, requiring the payment of money, that is assessed by such court against the utility, and from which no appeal accompanied by stay of execution has been taken within the time allowed by the law for such appeal.

The entries to this account shall show the character of the action or suit, as a consequence of which such judgment is pronounced or penalty assessed, parties thereto, the court in which tried and the term thereof.

162. Workmen's Compensation.

Credit to this account and charge to "181. Injuries and Damages Reserve" account the full amount that the utility is required under the Workmen's Compensation Act to pay, over a period of time, to employees for injuries received by them in the service of the utility. When payments are made to employees for such injuries, charge to this account and credit to "115. Cash" or other appropriate account the amount paid.

This account shall be carried by those utilities only that have permission from the Workmen's Compensation Board to carry their own risks.

163. Notes Payable.

Credit to this account the par value of all notes, drafts, and other evidences of indebtedness issued or assumed by the utility, and payable either on demand or within a time not exceeding one year from the date of issue.

When loans from affiliated companies for construction purposes are evidenced by demand or short term notes intended later to be exchanged for other securities of the utility, exclude the amounts of such loans from this account and credit them to "158. Advances from Affiliated Companies for Construction, Equipment, or Additions and Betterments" account.

164. Consumers' Deposits.

Credit to this account, as such deposits are made, all cash deposited with the utility by consumers as security for the payment of electric bills. Charge to this account and credit to "115. Cash" account the amount of each deposit refunded.

At the close of each fiscal period or earlier the utility may charge to this account and credit to the appropriate consumers' accounts the deposits of those consumers whose accounts prove to be uncollectible.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the date and the amount of each deposit; the name and address of the consumer making the deposit; the date such deposit is refunded, and the amount of interest paid thereon.

165. Accounts Payable to Affiliated Companies.

Credit to this account the amounts owed by the utility to affiliated companies, whether utilities or non utilities, on current accounts.

Exclude from this account the amounts owed to affiliated companies that are applicable to "158. Advances from Affiliated Companies for Construction, Equipment, or Additions and Betterments" account.

166. Other Accounts Payable.

Credit to this account all amounts which the utility owes to miscellaneous creditors on current accounts not provided for elsewhere. Such amounts shall include salaries and wages, audited bills, vouchers, etc.

167. Matured Funded Debt.

Credit, at the date of maturity, to this account and charge to the appropriate account under funded debt the par value of bonds and like evidences of indebtedness and the face value of real estate mortgages and other items of funded debt which have matured.

168. Matured Interest on Funded Debt.

Credit, at the date of maturity, to this account and charge to "174. Unmatured Interest Accrued on Funded Debt" account the interest matured upon the funded indebtedness of the utility.

When the coupons or other evidences of the payment of such interest have been properly canceled and returned, charge to this account and credit to "112. Interest Special Deposits" or other appropriate account the amount of such interest.

169. Matured Interest on Unfunded Debt.

Credit, at the date of maturity, to this account and charge to "175. Unmatured Interest Accrued on Unfunded Debt" account the interest matured upon any unfunded debt of the utility.

When such interest is paid, charge to this account and credit to "115. Cash" or other appropriate account the amount of it.

170. Dividends Payable.

Credit, when declared, to this account and charge either to "752. Net Income Appropriated for Dividends" or to "805. Surplus Appropriated for Dividends" account the amounts of dividends declared on any issue of capital stock of the utility.

When such dividends are paid, charge to this account and credit to "113. Dividend Special Deposits" or other appropriate account the amount of them.

BALANCE SHEET ACCOUNTS

171. SERVICE BILLED IN ADVANCE.

Credit to this account and charge to "117. ACCOUNTS RECEIVABLE FROM CONSUMERS" account the amounts of bills rendered for electricity which is to be supplied in future months.

At the end of each accounting period charge to this account and credit to the appropriate revenue account the amount of revenue applicable to each accounting period.

172. CAPITAL STOCK SUBSCRIBED.

Credit to this account and charge to "122. SUBSCRIPTIONS TO CAPITAL STOCK" account the amounts of the utility's capital stock subscribed.

Charge to this account and credit, according as subscriptions are paid for in full at one time or in installments, either to "150. CAPITAL STOCK" account or "151. INSTALLMENTS PAID ON CAPITAL STOCK SUBSCRIPTIONS" account the amounts paid to the utility by the subscribers to its capital stock.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name and address of each subscriber, the amount and kind of capital stock subscribed by him, the date of his subscription, the date that each of his payments is due and the date that each is paid, the nature of each payment whether cash or otherwise, and any other information that is necessary to make the history of his subscription complete.

173. OTHER CURRENT LIABILITIES.

Credit to this account the amounts of all current liabilities of the utility not provided for elsewhere.

V. ACCRUED LIABILITY ACCOUNTS.

174. UNMATURED INTEREST ACCRUED ON FUNDED DEBT.

Credit to this account and charge to "703. INTEREST ACCRUED ON FUNDED DEBT" account the amount of interest accrued during each accounting period upon the funded indebtedness of the utility.

When such interest matures, charge to this account and credit to "168. MATURED INTEREST ON FUNDED DEBT" account the amount of it.

When bonds or other securities are retired between interest paying dates, charge to this account the amount of the interest accrued thereon to the date of retirement.

175. UNMATURED INTEREST ACCRUED ON UNFUNDED DEBT.

Credit to this account and charge to "704. INTEREST ACCRUED ON UNFUNDED DEBT" account the amount of interest accrued during each accounting period upon the unfunded indebtedness of the utility.

When such interest matures, charge to this account and credit to "169. MATURED INTEREST ON UNFUNDED DEBT" account the amount of it.

176. TAXES ACCRUED.

Credit to this account and charge to "534. TAXES" and "658. NON OPERATING TAXES" accounts the amount of taxes accrued during each accounting period on the operating and non operating properties of the utility. These

credits shall be based upon estimates until the amounts of taxes levied for the year are definitely ascertained. Any difference between these and the estimated amounts shall be adjusted through "534. Taxes" and "658. Non Operating Taxes" accounts if such differences are ascertained during the current year, otherwise through either "802. Other Additions to Surplus" or "811. Other Deductions from Surplus" account.

When taxes are paid charge the amounts of such payments to this account.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the different kinds of taxes involved herein.

177. Other Accrued Liabilities.

Credit to this account the amounts of all other liabilities that accrue during each accounting period and that are not provided for elsewhere.

The records supporting the entries to this account shall be so kept that the utility can furnish full information as to the different accruals involved herein.

VI. DEFERRED CREDIT ACCOUNTS.

178. Unamortized Premium on Debt.

Credit to this account all premiums received by the utility from the issue of bonds and other evidences of indebtedness which do not mature until more than one year after the date of their issue.

By premium is meant the excess of the actual cash value of the consideration received for such bonds and other evidences of indebtedness over the sum of the par value thereof and the interest accrued thereon at the time of their issue.

Premiums on bonds and other evidences of indebtedness issued by others, and later assumed by the utility, shall be included in this account.

At or before the close of each fiscal period charge to this account and credit to "711. Amortization of Premium on Debt" account a portion of the premium applicable to each period based upon the life of such bonds or other evidences of indebtedness to the date of maturity. At its option, the utility may delay making any charges to this account until the date of maturity of such debt or, if it is retired before maturity, until the date of retirement. In either case the utility shall charge to this account the entire amount of the premium received and shall credit to "711. Amortization of Premium on Debt" account that portion of the premium which is applicable to the current year and to "802. Other Additions to Surplus" account the balance of such premium.

179. Other Deferred Credits.

Credit to this account all deferred items not provided for elsewhere which are later to be credited to income or surplus account over a period of time.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the nature of each deferred credit item carried herein.

VII. RESERVE ACCOUNTS.

180. Insurance Reserve.

Credit to this account and charge to "538. Other Insurance" account the amounts reserved by the utility to provide for losses to its property not insured by others.

When any property thus insured is destroyed credit the account in which it is carried with the original money cost of it. If it is an item of fixed capital charge "183. Reserve for Renewals and Replacements" account with the amount of depreciation accrued on it; charge the appropriate sub-account of "121. Materials and Supplies" account with the value of the salvage recovered; charge this account with the amount reserved for the insurance of such property; and charge any excess of the original money cost of such fixed capital over the sum of the above charges either to "809. Amortization Unprovided for Elsewhere" account or, with the approval of The Public Service Commission, to "132. Extraordinary Casualties" account. If the property destroyed is materials and supplies charge the original money cost of it less salvage to this account and charge to the appropriate sub-account under "121. Materials and Supplies" account the value of the salvage recovered.

If any property insured herein is damaged and is reparable, charge the cost of repairing it to this account.

The utility shall file with the Public Service Commission information as to the basis upon which credits to this account are made. It shall so keep the records supporting the entries to this account that it can furnish full information as to the nature and amount of each charge to this account.

The utility is restricted in its use of the amount reserved herein to the recovery of insurance losses. Moreover it shall not divert any portion of the amount reserved to surplus or make any other use thereof until it has been authorized to do so by The Public Service Commission.

The keeping of this account is optional with the utility.

181. Injuries and Damages Reserve.

Credit to this account and charge to "537. Injuries and Damages" account the amounts reserved by the utility to provide for injuries to employees and others and for damages to property not owned by it.

When liability for any injury or damage is admitted by the utility, either voluntarily or because of a decision of a court or other lawful authority such as the Workmen's Compensation Board, charge to this account and credit to "115. Cash" or other appropriate account the amount awarded if a cash settlement is made. If such liability is to be discharged over a period of time, credit the amount of it to "162. Workmen's Compensation" account, in case of injuries to employees, or to "166. Other Accounts Payable" account in case of other injuries or damages.

The utility shall file with The Public Service Commission information as to the basis upon which credits to this account are made. It shall so keep the records supporting the entries to this account that it can furnish full information as to the nature and amount of each charge to this account.

The utility is restricted in its use of the amount reserved herein to the payment of all expenses caused by injuries to persons and damages to property. Moreover it shall not divert any portion of the amount reserved to surplus or make any other use thereof until it has been authorized to do so by The Public Service Commission.

The keeping of this account is optional with the utility.

182. Uncollectible Consumers' Accounts Reserve.

Credit to this account and charge to "535. Uncollectible Consumers' Accounts" account the amounts reserved by the utility to provide for all accounts due from consumers which prove uncollectible because of the removal of the consumers beyond the jurisdiction of the State, the operation of the statute of limitations, discharge in bankruptcy, or for any other good and sufficient reason.

When any such account becomes uncollectible, charge to this account and credit to the appropriate sub-account under "117. Accounts Receivable from Consumers" account the amount of it.

The utility shall file with The Public Service Commission information as to the basis upon which credits to this account are made. It shall so keep the records supporting the entries to this account that it can furnish full information as to the name of each debtor whose debt is charged to this account, the date the debt was incurred, and when it was charged to this account.

The utility is restricted in its use of the amount reserved herein to the application of it to its consumers' accounts that are considered uncollectible. Moreover it shall not divert any portion of the amount reserved to surplus or make any other use thereof until it has been authorized to do so by The Public Service Commission.

The keeping of this account is optional with the utility.

183. Reserve for Renewals and Replacements.

Credit to this account and charge to "558. Renewals and Replacements" account that amount which it is estimated will through regular application over the life of the structures and equipment of the various divisions of the utility's electric system be sufficient to provide an adequate reserve to cover those expenses of depreciation that accrue upon such structures and equipment.

In these expenses of depreciation include those ordinary losses suffered by the utility's structures and equipment from wear and tear not covered by current repairs; those extraordinary losses sustained by such structures and equipment from obsolescence or inadequacy due either to age, physical change, or supersession resulting from new inventions, discoveries, change in popular demand, or requirements of public authority; and those losses which result from the destruction of such structures and equipment by those extraordinary casualties to which the principles of insurance are not applicable.

The amount credited to this account by the utility shall, until it is otherwise directed by The Public Service Commission, be based upon a rule determined by the utility. This rule may be derived by a study of the utility's history and experience over a period long enough to enable it to obtain information upon which it can establish a fair and reasonable basis of depreciation.

On or before January 1, 1919, the utility shall file with The Public Service Commission a copy of its depreciation rule and a sworn statement of the facts, expert opinions, and estimates upon which such rule is based. If the utility amends this rule later it shall file a like sworn statement for every change that it makes before it puts such change into effect.

In determining its rate of depreciation the utility shall in the case of those structures and items of equipment that can be satisfactorily individualized, provide for each such structure and item of equipment an amount which will through regular accumulation ensure at the time such structure or item of equipment goes out of service a reserve therefor equal to the original money cost thereof less salvage recovered thereon. In the case of those structures and items of equipment that cannot be satisfactorily individualized the utility shall keep such structures and equipment in efficient operating condition through repairs and shall treat all renewals or replacements of parts thereof as repairs.

When any structure or equipment of the electric system is retired from service, charge to this account the amount credited to it since January 1, 1919, to provide for the depreciation of such retired structure or equipment; charge to the depreciation reserve account provided prior to January 1, 1919, the accumulated amount of depreciation accrued at the close of December 31, 1918, on such structure or equipment; charge to "121. Materials and Supplies" account the value of the salvage recovered; and credit to the fixed capital account in which it is carried the original money cost of such retired structure or equipment. If the original money cost of any structure or equipment retired is in excess of the above charges, charge such excess either directly to "809. Amortization Unprovided for Elsewhere" account, or, with the permission of The Public Service Commission, to "131. Property Abandoned" account.

If the utility cannot determine the original money cost of any structure or equipment that it retires it shall make an estimate thereof and preserve in its files all the data pertaining to such estimate.

The utility is restricted in its use of the amount which it has reserved for depreciation to the application of it to the recovery of those losses, mentioned in this account, which are suffered by its structures and equipment used in the public service. Moreover the utility shall make no other charges to this account than those mentioned herein. Finally it shall not divert any portion of the amount reserved for depreciation to surplus or make any other use thereof until it has been authorized to do so by The Public Service Commission.

184. Amortization of Other Capital Reserve.

Credit to this account and charge to "560. Amortization of Franchises, Patent Rights and Licenses" and "709. Amortization of Interests in Landed Capital" accounts those amounts which, through regular application, will provide at the expiration of the lives of the utility's limited franchises, patent rights and licenses, limited rights of way, leaseholds and water power rights, a reserve equal to their original money cost.

When the original money cost of any such item of capital has been completely amortized, charge to this account and credit to the account in which it is carried the amount of it.

185. Other Reserves.

Credit to this account and charge to the appropriate operating expense account all amounts reserved by the utility that are properly chargeable to its operating expenses and which are not provided for in any of the preceding reserve accounts.

The utility shall file with The Public Service Commission information as to the nature and purpose of each reserve carried herein and as to the basis upon which the credits to this account are made. It shall so keep the records supporting the entries to this account that it can furnish full information as to the nature and amount of each charge to this account.

The utility is restricted in its use of the amount reserved herein to the specific purpose for which it has provided each reserve. Moreover it shall not divert any portion of the amount reserved to surplus or make any other use thereof until it has been authorized to do so by The Public Service Commission.

The keeping of this account is optional with the utility.

VIII. APPROPRIATED SURPLUS ACCOUNTS.

186. Surplus Invested in Fixed Capital After January 1, 1919.

Credit to this account and charge to either "753. Net Income Appropriated for Investment in Fixed Capital" or "806. Surplus Appropriated for Investment in Fixed Capital" account those amounts that are definitely set aside from income or surplus after January 1, 1919, and actually expended for the acquisition of land and completed structures and equipment, or for the construction of new structures and the purchase of new equipment or for additions to land, or for additions and betterments to structures and equipment. Credit also to this account the amounts set aside from either income or surplus to discharge the principal of any obligations which are outstanding on such land, structures, and equipment at the time that they are acquired.

When any gift in aid of construction is made to the utility by an affiliated company or by others, credit the amount of it to this account.

Exclude from this account temporary appropriations for the acquisition of property which is later to be paid for by the issue of securities, and appropriations for payments of obligations which are to be replaced by the issue of other securities.

The records supporting the entries to this account shall be so kept that the utility can furnish complete information as to the specific items of fixed capital acquired or constructed through appropriations from income or surplus; the particular fixed capital accounts to which such items are charged; and the actual money cost of them.

187. Funded Debt Retired Through Surplus.

Credit, at the date of retirement, to this account and charge to "188. Surplus Reserved for Sinking Funds" account the amounts set aside from the income or surplus of the utility and expended by it in the discharge of the principal of any funded debt issued or assumed by the utility.

BALANCE SHEET ACCOUNTS

188. SURPLUS RESERVED FOR SINKING FUNDS.

Credit to this account and charge either to "750. NET INCOME APPROPRIATED FOR SINKING FUNDS" or "803. SURPLUS APPROPRIATED FOR SINKING FUNDS" account those amounts that are definitely set aside from income or surplus and invested or placed in the care of trustees or other fiscal agents of the utility for the purpose of providing funds for the redemption of funded debt obligations that have been issued subject to sinking fund requirements.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount reserved for the sinking fund provided for each class of funded debt and the basis upon which credits to each such fund are made.

189. OTHER SURPLUS RESERVES.

Credit to this account and charge to either "751. NET INCOME APPROPRIATED FOR OTHER RESERVE FUNDS" or "804. SURPLUS APPROPRIATED FOR OTHER RESERVE FUNDS" account those amounts that are set aside from the income or surplus of the utility and held in reserve for purposes not provided for elsewhere.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount and purpose of each reserve carried herein.

IX. UNAPPROPRIATED SURPLUS ACCOUNT.

190. CORPORATE SURPLUS UNAPPROPRIATED.

At the close of each fiscal period the utility, if corporate in form, shall transfer to this account from "725. PROFIT AND LOSS—CURRENT YEAR" account the net income or loss or the unappropriated portion of the net income for that period. It shall also transfer hereto the balances of all those accounts listed under "Surplus Debit and Credit Accounts". The result obtained by assembling in this account all of the credit and debit balances thus transferred is the unappropriated surplus or the deficit of the utility.

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INSTALLED SINCE DECEMBER 31, 1918.

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FIXED CAPITAL ACCOUNTS
INSTALLED SINCE DECEMBER 31, 1918.
Definitions and Instructions.

Fixed Capital.

The fixed capital of the utility, as herein used, means its property which is used in the production and sale of electricity and which has an expectation of life in service of more than one year.

The fixed capital accounts described in this section are those which provide for all items of fixed capital installed by the utility after December 31, 1918. They are therefore the subaccounts of balance sheet account "101. Fixed Capital Installed Since December 31, 1918."

Fixed Capital consists of original capital, additions, betterments and replacements.

Original capital is the fixed capital installed or acquired by the utility prior to the beginning of its regular operations. The utility shall charge the cost of every item of original capital installed on or after January 1, 1919, to the appropriate subaccount of "101. Fixed Capital Installed Since December 31, 1918" account.

Additions are land, structures and equipment added to those in service at the beginning of operations, and not taking the place of any property of like purpose previously held by the utility. The cost of additions shall be charged to the appropriate subaccounts of "101. Fixed Capital Installed Since December 31, 1918" account.

Betterments are physical changes in structures or equipment, the object of which is to make the structures or equipment affected more useful or of greater capacity than they were at the time of their original installation or acquisition. The utility shall charge as a betterment to the appropriate subaccount of "101. Fixed Capital Installed Since December 31, 1918" account that portion of the cost of such changes, as will, when added to the original cost of the structures or equipment bettered, give the cost of the structures or equipment in their bettered condition.

Replacements are those installations of fixed capital in which one structure or unit of equipment is substituted for another which has become exhausted or inadequate in service, the substitute having substantially no greater capacity than the property replaced; also the extensions of life period of franchises, patents, and other fixed capital.

In every replacement the cost of fixed capital retired shall be credited to the fixed capital accounts in which it is carried and the cost of the fixed capital installed in place of fixed capital so retired shall be charged to the appropriate subaccounts of "101. Fixed Capital Installed Since December 31, 1918" account.

Required Data in Fixed Capital Charges.

Every charge made to any fixed capital account on and after January 1, 1919, shall show whether the item charged is original capital, an addition, a betterment, or a replacement. If the item is an addition, or a betterment, or a replacement, the entry shall designate the thing enlarged, improved or replaced and shall cite the name and page of the book or other record in which the entry of the original cost of such thing appears. If it was acquired prior to January 1, 1919, and the original cost of it is not known the utility shall make an estimate thereof and shall state this fact in the entry that concerns the addition, betterment or replacement, and shall show therein the basis of such estimate.

Fixed Capital—Definitions and Instructions.

Land.

Land includes tangible land owned by the utility itself and any acquired terminable rights or interest in land owned by others, such as leaseholds, water power rights, rights of way, and like interests in land.

In this classification tangible land and interests in land shall be recorded separately.

Land shall not include any buildings or other structures. If the purchase of land includes buildings and other structures thereon, such buildings and other structures shall be appraised at their structural values, as explained in "102. Cost of Fixed Capital Purchased" account, and charged to the appropriate structures account.

In order that any item of land may be classed as land used and useful in the public service, it must have an expectation of life in such service of more than one year from the date of its acquisition by the utility.

Cost of Land.

The cost of land includes, in addition to the purchase price, all other costs necessary to such purchase and borne by the utility, such as the cost of surveys, examination and registration of title, conveyancer's and notary's fees, purchasing agent's commission and fees, or, in case such agent is a regular employee of the utility, a proper proportion of his salary and expenses, taxes accrued to the date of the transfer of title, liens upon titles, other like expenses necessary to secure title to or interest in land, and all expenditures, not made in connection with the construction of structures, for clearing, grading and otherwise putting such land in readiness for use in the public service.

If a utility purchases land that is already in the public service, it shall make an appraisal of the value of such land and account for it as directed in account "102. Cost of Fixed Capital Purchased."

Structures.

Structures include all buildings, other structures, and improvements on land of a permanent character; and all fixtures permanently attached thereto and made part thereof, which cannot be removed therefrom without cutting into the walls, ceilings or floors, or without in some way impairing the structures. Such fixtures include water, steam, and gas pipes; electric wiring; elevators, and engines and motors specially provided for operating them; furnaces, boilers, and other apparatus specially provided for producing steam for such engines and heating structures; electric generators specially provided for producing current for lighting structures. In addition structures include brick and concrete smokestacks, permanent foundations and settings for machinery and apparatus, fences, walks, trestles, drives, grading and other improvements on grounds used in connection with structures and excavations, trenchings and refillings done in the construction of structures.

Specially provided foundations, which are not expected to outlast the machinery or other equipment mounted thereon, shall be classed as equipment.

If the purchase of structures includes any equipment, such equipment shall be appraised at structural values, as explained in "102. Cost of Fixed Capital Purchased" account, and charged at such values to the appropriate equipment account.

In order that any structure may be classed as a structure used and useful in the public service, it must have an expectation of life in such service of more than one year from the date of its construction or acquisition by the utility.

Cost of Structures.

If structures are constructed by the utility itself, the cost of such structures consists of the actual money cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in constructing them.

If structures are constructed for the utility by a contractor that is affiliated with it, the cost of such structures consists of the actual cost of labor employed, materials and supplies consumed, and expenses incurred by the affiliated contractor in constructing these structures; and all necessary expenses incurred by the utility itself in connection with the construction of such structures. If the price paid to the affiliated contractor exceeds the cost incurred by him on account of such structures, the utility shall charge the amount of the excess to "203. Other Undistributed Fixed Capital" account.

If structures are constructed for the utility by a contractor that is not affiliated with it, the cost of such structures consists of the actual amount paid to such contractor and all necessary expenses incurred by the utility itself in connection with the construction of such structures.

If the utility purchases going or completed structures that are already in the public service, it shall make an appraisal of the value of such structures and account for them as directed in account "102. Cost of Fixed Capital Purchased."

If the utility purchases going or completed structures that are not in the public service, the cost of such structures shall consist of the actual amount paid for them and all necessary expenses incurred by the utility in connection with the purchase of them.

Equipment.

Equipment includes all tangible fixed property, other than land and structures as herein defined, which is either attached to such land or structures by its own weight or other means, or is otherwise used in connection with such land or structures and can be readily removed therefrom without thereby losing its unity and fitness to perform the particular service, or service of like character, for which it was acquired by the utility; or without destroying or in any way impairing the integrity of the structures with which it is connected or without otherwise rendering such land or structures unfit to perform their special utility functions. Include also in equipment specially provided foundations which are not expected to outlast the machinery or other equipment mounted thereon.

In order that any item of equipment may be classed as equipment used and useful in the public service, it must have an expectation of life in service of more than one year from the date of its acquisition by the utility.

Exclude from equipment accounts hand and other portable tools which are liable to be lost or stolen.

Cost of Equipment.

The cost of equipment includes, in addition to the actual money purchase price thereof, investigation and inspection expenses necessary to such purchase; expenses of transportation when borne by the utility; all labor employed, materials and supplies consumed, and expenses incurred by the utility in unloading and placing such equipment in readiness to operate; and like expenses incurred in excavating, trenching, refilling, repaving, and otherwise restoring to its original condition land in which equipment is located.

If the utility purchases equipment that is already in the public service, it shall make an appraisal of the value of such equipment and account for it as directed in account "102. Cost of Fixed Capital Purchased."

TEXT EXPLANATORY OF FIXED CAPITAL ACCOUNTS.

I. UNDISTRIBUTED FIXED CAPITAL ACCOUNTS.

Charge to the appropriate accounts listed under this caption the cost of those items of fixed capital, used and useful in the public service, that do not pertain especially to any one specific division of fixed capital.

200. Organization.

Charge to this account fees paid to governments for the privilege of incorporation and all other expenditures incident to the organization of the corporation, or other form of utility, and putting it in readiness to do business.

In the charges to this account include counsel fees; fees paid to promoters, either in cash or in securities at the cash value of such securities at the time of the organization of the utility, for their services in organizing the utility; the cost of preparing and distributing prospectuses, soliciting subscriptions for stock, preparing and issuing certificates of stock, procuring the required approval of The Public Service Commission; preparing and filing certificates of authorization of increase in capital stock and issuing stock thus authorized, filing and preparing certificates of amendment to articles of incorporation; any other necessary expense incurred in the organization of the utility.

Exclude from this account discount on bonds and other evidences of indebtedness, and expenses incurred in negotiating loans and selling bonds or other evidences of indebtedness.

201. Franchises.

Charge to this account the actual amount paid to the State, or any political subdivision thereof, for the grant to the utility of any franchise or right that is necessary for the utility in the conduct of its electric operations. If such franchise is acquired by assignment, the charge to this account must not exceed the amount actually paid therefor by the utility to the assignor, nor shall it exceed the amount paid to the State, or any political subdivision thereof, for such franchise. Charge any excess of the amount paid by the utility to the assignor over the amount originally paid by such assignor to the State, or any political subdivision thereof, to "203. Other Undistributed Fixed Capital" account.

Exclude from this account annual or more frequent payments to any government for any franchise and charge them to "176. Taxes Accrued" account or to the appropriate operating expense accounts. Exclude also from this account the amount paid for any franchise that has a life of not more than one year after the date when it is placed in service or in effect and charge it to the appropriate operating expense account or to "128. Other Prepaid Accounts" account if paid in advance.

202. Patent Rights and Licenses.

Charge to this account the cost of all rights and licenses, which have a life of more than one year from the date when placed in service, acquired by the utility in or under valid patents granted by the United

States to inventors for inventions and discoveries which are necessary or valuable to the economical conduct of the electric operations of the utility.

203. OTHER UNDISTRIBUTED FIXED CAPITAL.

Charge to this account the cost of all other undistributed fixed capital not provided for elsewhere.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the kind of each item of fixed capital charged to this account, the principal from whom it was acquired and the agents who represented him; also the term of the life of each item, or if it is not known an estimate thereof and the facts upon which such estimate was based.

II. GENERATING SYSTEM PROPERTY ACCOUNTS.

Charge to the appropriate accounts listed under this caption the cost of land, structures, and equipment, as each of these items of property is defined in "Fixed Capital Definitions and Instructions" on pages 44 and 45 of this classification, used and useful in the public service for the generation of electricity by steam, hydraulic or gas power.

A. STEAM POWER GENERATING PROPERTY ACCOUNTS.

204. LAND.

Charge to this account the cost of land owned by the utility on which are located structures and equipment used in generating electricity by steam power.

205. LEASEHOLDS.

Charge to this account the first cost to the utility of acquiring leaseholds of land, structures, or equipment used by it in generating electricity by steam power.

Exclude from this account the cost of leaseholds which terminate in one year or less after they become effective. Exclude also rents paid periodically for rights obtained under leases.

In this classification this account represents interests in land and as such should be amortized during the lives of the leaseholds.

206. WATER RIGHTS.

Charge to this account the first cost to the utility of acquiring from riparian land owners and other land owners the right to divert from streams adjacent to or from the land owned by such riparian and other land owners water for use in generating electricity by steam power.

Exclude from this account the cost of water rights that terminate in one year or less after they become effective. Exclude also rents paid periodically for water rights.

In this classification this account represents interests in land and as such should be amortized during the lives of the water rights.

207. POWER PLANT STRUCTURES.

Charge to this account the cost of constructing all structures, except those provided for in "208. RAILROAD SIDINGS AND TRESTLES" account, owned by the utility and used by it in generating electricity by steam power.

In the charges to this account include the cost of buildings used for boiler plant equipment, steam engines and turbines, electric generators and accessory electrical equipment; other buildings, and all other kinds of structures used in connection with the generation of electricity by steam power.

208. RAILROAD SIDINGS AND TRESTLES.

Charge to this account the cost of all railroad sidings and trestles owned by the utility and used by it in connection with its steam power plant.

In the charges to this account include the cost of rails, ties, ballast, rail fastenings, frogs, switches, culverts, bridges, turntables, gradings, cuts and fills, and concrete structures used in connection with its railroad sidings and trestles.

209. BOILER PLANT EQUIPMENT.

Charge to this account the cost of equipment owned by the utility and used by it in generating steam power for use in the production of electricity.

In the charges to this account include the cost of such items of equipment as boilers and furnaces, their foundations and settings, ash pits and hoppers, valves, flues, iron and steel smoke stacks, breechings, mechanical stokers and like apparatus, cranes, feed pumps, blower engines, water feed piping, injectors, economizers, water heaters, superheaters, draft and water regulators, and pump governors, mechanical draft apparatus, draft gauges, recording and indicating thermometers, measuring and weighing devices, steam pipes from the boilers to the engines, steam exhaust pipes, boiler water purification equipment, steam traps, drains, separators, crushers, and all other equipment used in the boiler plant.

210. STEAM ENGINES AND TURBINES.

Charge to this account the cost of steam engines and turbines, and such accessory equipment as throttle or inlet valves and governors, condensers, air and circulating pumps, oiling systems, intakes and discharges, screen house equipment, and cooling systems.

Where the electric rotor is mounted on the shaft of the steam engine, charge to this account the cost of the shaft and to "212. OTHER ELECTRIC GENERATORS" account the cost of the rotor.

211. TURBO-GENERATORS.

Charge to this account the cost of turbo-generators owned by the utility and used by it in generating electricity by means of steam power.

212. OTHER ELECTRIC GENERATORS.

Charge to this account the cost of all electric generating equipment other than turbo-generators owned by the utility and used by it in generating electricity by means of steam power.

In the charges to this account include the cost of such items of equipment as generators, rotaries, motor generator sets, exciters, etc., when not installed in connection with the transmission system.

Where the electric rotor is mounted on the shaft of the steam engine, charge to this account the cost of the rotor and to "210. STEAM ENGINES AND TURBINES" account the cost of the shaft.

Exclude from this account and charge to "215. OTHER POWER PLANT EQUIPMENT" account the cost of belts, countershafts, and all other apparatus for transmitting power from the prime movers to the electric generators.

213. OTHER ELECTRIC EQUIPMENT.

Charge to this account the cost of all other electric equipment owned by the utility and used in its steam power plant.

In the charges to this account include the cost of such items of equipment as bus-bars, regulators, station switchboards and equipment such as circuit breakers, switches, ammeters, voltmeters, etc. Include also the cost of such high-tension transmission equipment at the electric generating station as high-tension bus-bars, high-tension switchboards, high-tension switches, high-tension current transformers, high-tension lightning arresters, high-tension potential transformers, high-tension reactive coils, high-tension choke coils, high-tension grounding devices and resistances, high-tension raising and lowering transformers, etc.

214. COAL STORAGE AND WEIGHING EQUIPMENT.

Charge to this account the cost of all equipment owned by the utility and used by it for storing, piling, weighing, and unloading coal for use in its steam power plant.

215. OTHER POWER PLANT EQUIPMENT.

Charge to this account the cost of all equipment, not provided for elsewhere, owned by the utility and used by it in its steam power plant.

In the charges to this account include the cost of such items of equipment as the crane hoist in the engine room, waste and oil saving apparatus, drip and sump pumps, fire and water service pumps, air compressors, belting, pulleys, hangers, countershafts, and like appartus for transmitting power from the prime movers to the electric generators.

B. HYDRAULIC POWER GENERATING PROPERTY ACCOUNTS.

216. LAND.

Charge to this account the cost of land owned by the utility on which are located structures and equipment used in generating electricity by hydraulic power.

Charge also to this account the cost of land acquired by the utility for the purpose of making water available for such use.

217. LEASEHOLDS.

Charge to this account the first cost to the utility of acquiring leaseholds of land, structures, or equipment used by it in generating electricity by hydraulic power.

Exclude from this account the cost of leaseholds which terminate in one year or less after they become effective. Exclude also rents paid periodically for rights obtained under leases.

In this classification this account represents interests in land and as such should be amortized during the lives of the leaseholds.

Fixed Capital Accounts

218. Water Power Rights.

Charge to this account the first cost to the utility of acquiring from riparian land owners and other land owners the right to divert from streams adjacent to or from the land owned by such riparian and other land owners water for use in generating electricity by hydraulic power.

Charge also to this account the first cost to the utility of acquiring other rights for the purpose of making water available for such use.

Exclude from this account the cost of water power rights that terminate in one year or less after they become effective. Exclude also rents paid periodically for water power rights.

In this classification this account represents interests in land and as such should be amortized during the lives of the water power rights or other rights.

219. Rights of Way.

Charge to this account the first cost of all interests in land not owned by the utility, which do not terminate until more than one year after they become effective and which are acquired by it to locate thereon canals, flumes, or pipe lines for conveying water for use in generating electricity by hydraulic power.

In this classification this account represents interests in land and if the rights charged hereto are limited in life should be amortized during the lives of the rights.

220. Dams, Reservoirs and Water Conduits.

Charge to this account the cost of constructing structures owned by the utility and used by it in collecting, storing, and conveying water to the headgate of the turbine or water wheel for use in generating electricity by hydraulic power.

In the charges to this account include the cost of such structures as dams, reservoirs, canals, aqueducts, pipe lines and other forms of water conduits, wasteways, sluices, forebays, grids, walls, fences, etc., for protecting reservoirs and water conduits, and all trestles, viaducts, and bridges appurtenant to such reservoirs and water conduits. Include also the cost of the wasteways from the outlet of the draft tube of the turbine to the point of final discharge, and the cost of gates, valves, and like accessories of such dams, reservoirs, and water conduits.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the separate cost of dams, reservoirs, and water conduits.

221. Power Plant Structures.

Charge to this account the cost of constructing all structures, except those provided for in "220. Dams, Reservoirs and Water Conduits" and "222. Railroad Sidings and Trestles" accounts, owned by the utility and used by it in generating electricity by hydraulic power.

In the charges to this account include the cost of buildings used for hydraulic equipment, turbines and water wheels, electric generators and accessory electrical equipment; other buildings and all other kinds of structures used in connection with the generation of electricity by hydraulic power.

222. Railroad Sidings and Trestles.

Charge to this account the cost of all railroad sidings and trestles owned by the utility and used by it in connection with its hydraulic power plant.

In the charges to this account include the cost of rails, ties, ballast, rail fastenings, frogs, switches, culverts, bridges, turntables, gradings, cuts and fills, and concrete structures used in connection with its railroad sidings and trestles.

223. Turbines and Water Wheels.

Charge to this account the cost of turbines and water wheels owned by the utility and used by it in generating electricity by hydraulic power.

The turbines include the governors and all other appurtenant apparatus attached to them from and inclusive of the headgates and governors to, but exclusive of, the wasteways.

Where the electric rotor is mounted on the shaft of the turbine, charge to this account the cost of the shaft and to "224. Electric Generators" account the cost of the rotor.

224. Electric Generators.

Charge to this account the cost of all electric generating equipment owned by the utility and used by it in generating electricity by means of hydraulic power.

In the charges to this account include the cost of such items of equipment as generators, rotaries, motor generator sets, exciters, etc., when not installed in connection with the transmission system.

Where the electric rotor is mounted on the shaft of the turbine, charge to this account the cost of the rotor and to "223. Turbines and Water Wheels" account the cost of the shaft.

Exclude from this account and charge to "226. Other Power Plant Equipment" account the cost of belts, countershafts, and other apparatus for transmitting power from the prime movers to the electric generators.

225. Other Electric Equipment.

Charge to this account the cost of all other electric equipment owned by the utility and used in its hydraulic power plant.

In the charges to this account include the cost of such items of equipment as bus-bars, regulators, station switchboards and equipment such as circuit breakers, switches, ammeters, voltmeters, etc. Include also the cost of such high-tension transmission equipment at the electric generating station as high-tension bus-bars, high-tension switchboards, high-tension switches, high-tension current transformers, high-tension lightning arrestors, high-tension potential transformers, high-tension reactive coils, high-tension choke coils, high-tension grounding devices and resistances, high-tension raising and lowering transformers, etc.

226. OTHER POWER PLANT EQUIPMENT.

Charge to this account the cost of all equipment, not provided for elsewhere, owned by the utility and used by it in its hydraulic power plant.

In the charges to this account include the cost of such items of equipment as the crane hoist in the engine room, waste and oil saving apparatus, drip and sump pumps, fire and water service pumps, air compressors, belting, pulleys, hangers, countershafts, and like apparatus for transmitting power from the prime mover to the electric generators.

C. GAS POWER GENERATING PROPERTY ACCOUNTS.

227. LAND.

Charge to this account the cost of land owned by the utility on which are located structures and equipment used in generating electricity by gas power.

228. LEASEHOLDS.

Charge to this account the first cost to the utility of acquiring leaseholds of land, structures, or equipment used by it in generating electricity by gas power.

Exclude from this account the cost of leaseholds which terminate in one year or less after they become effective. Exclude also rents paid periodically for rights obtained under leases.

In this classification this account represents interests in land and as such should be amortized during the lives of the leaseholds.

229. POWER PLANT STRUCTURES.

Charge to this account the cost of constructing all structures, except those provided for in "230. RAILROAD SIDINGS AND TRESTLES" account, owned by the utility and used by it in generating electricity by gas power.

In the charges to this account include the cost of buildings used for gas producer plant equipment, gas engines, electric generators and accessory electric equipment; other buildings, and all other kinds of structures used in connection with the generation of electricity by gas power.

230. RAILROAD SIDINGS AND TRESTLES.

Charge to this account the cost of all railroad sidings and trestles owned by the utility and used by it in connection with its gas power plant.

In the charges to this account include the cost of rails, ties, ballast, rail fastenings, frogs, switches, culverts, bridges, turntables, gradings, cuts and fills, and concrete structures used in connection with its railroad sidings and trestles.

231. GAS PRODUCER PLANT EQUIPMENT.

Charge to this account the cost of equipment owned by the utility and used by it in the production of gas for power purposes in the generation of electricity.

In the charges to this account include the cost of such items of equipment as producers, economizers, regenerators, vaporizers, steam injectors, scrubbers, exhauster outfits, seals, specially provided boilers and pumps, flues and piping, blower engines, pipes for conducting gas from the producers to the holders and gas engines, holders, exhaust pipe from gas engines, etc.

232. GAS ENGINES.

Charge to this account the cost of gas engines and such accessory equipment as inlet valves and governors, ignition and starting apparatus, air and exhaust piping, oiling system, and like equipment owned by the utility and used by it in generating electricity by gas power.

Exclude from this account the cost of pipe leading from the gas holder.

Where the electric rotor is mounted on the shaft of the gas engine, charge to this account the cost of the shaft and to "233. ELECTRIC GENERATORS" account the cost of the rotor.

233. ELECTRIC GENERATORS.

Charge to this account the cost of all electric generating equipment owned by the utility and used by it in generating electricity by means of gas power.

In the charges to this account include the cost of such items of equipment as generators, rotaries, motor generator sets, exciters, etc., when not installed in connection with the transmission system.

Where the electric rotor is mounted on the shaft of the gas engine, charge to this account the cost of the rotor and to "232. GAS ENGINES" account the cost of the shaft.

Exclude from this account and charge to "236. OTHER POWER PLANT EQUIPMENT" account the cost of belts, countershafts, and all other apparatus for transmitting power from the prime movers to the electric generators.

234. OTHER ELECTRIC EQUIPMENT.

Charge to this account the cost of all other electric equipment owned by the utility and used in its gas power plant.

In the charges to this account include the cost of such items of equipment as bus-bars, regulators, station switchboards and equipment such as circuit breakers, switches, ammeters, voltmeters, etc. Include also the cost of such high-tension transmission equipment at the electric generating station as high-tension bus-bars, high-tension switchboards, high-tension switches, high-tension current transformers, high-tension lightning arresters, high-tension potential transformers, high-tension reactive coils, high-tension choke coils, high-tension grounding devices and resistances, high-tension raising and lowering transformers, etc.

235. COAL STORAGE AND WEIGHING EQUIPMENT.

Charge to this account the cost of all equipment owned by the utility and used by it for storing, piling, weighing, and unloading coal for use in its gas power plant.

236. Other Power Plant Equipment.

Charge to this account the cost of all equipment, not provided for elsewhere, owned by the utility and used by it in its gas power plant.

In the charges to this account include the cost of such items or equipment as the crane hoist in the engine room, waste and oil saving apparatus, drip and sump pumps, fire and water service pumps, air compressors; belting, pulleys, hangers, countershafts, and like apparatus for transmitting power from the prime movers to the electric generators.

III. TRANSMISSION SYSTEM PROPERTY ACCOUNTS.

Charge to the appropriate accounts listed under this caption the cost of land structures, and equipment, as each of these items of property is defined in "Fixed Capital Definitions and Instructions" on pages 44 and 45 of this classification, used and useful in the public service for the transmission of electricity from the electric generating station to the substations or transformer stations.

237. Land.

Charge to this account the cost of land owned by the utility on which are located the structures and equipment of its substations and transformer stations.

238. Leaseholds.

Charge to this account the first cost to the utility of acquiring leaseholds of land, structures, or equipment used by it in transmitting electricity from the generating station to its substations or transformer stations.

Exclude from this account the cost of leaseholds which terminate in one year or less after they become effective. Exclude also rents paid periodically for rights obtained under leases.

In this classification this account represents interests in land and as such should be amortized during the lives of the leaseholds.

239. Rights of Way.

Charge to this account the first cost of all interests in land not owned by the utility, which do not terminate until more than one year after they become effective and which are acquired by it to locate thereon the poles and fixtures, overhead conductors, underground conduits and conductors, and telephone lines of its transmission system.

In this classification this account represents interests in land and if the rights charged hereto are limited in life should be amortized during the lives of the rights.

240. Transmission System Structures.

Charge to this account the cost of constructing all buildings and other forms of structures owned by the utility and used by it for substation and transformer station purposes.

241. Substation Equipment.

Charge to this account the cost of all equipment owned by the utility and used by it in its substations, transformer stations, or places that are immediately adjacent thereto and serve as complementary parts of the substations or transformer stations.

In the charges to this account include the cost of such items of equipment as transformers, wiring, switchboards, instruments, terminal boards, and all other apparatus permanently assigned to the substations or transformer stations but not affixed to the structures thereof.

242. Poles and Fixtures.

Charge to this account the cost of poles and fixtures owned by the utility and used by it in its transmission system.

In the charges to this account include the cost of such items of equipment as poles, stubs, towers, roof horses, messenger wires, suspension cables, safety cradle wires; cross arms, pins, insulators, braces, brackets, and other pole fixtures, pole line guys, wire line guys, and other supports for holding poles, towers, wire lines, etc., in position.

243. Overhead Conductors.

Charge to this account the cost of all overhead equipment owned by the utility and used by it in conducting electricity from the generating station or point of purchase to the substations.

In the charges to this account include the cost of such items of equipment as cables, wires, insulators and insulating material, main conductors and feeders and all other equipment appurtenant to the overhead conductors.

244. Overhead Telephone System.

Charge to this account the cost of constructing overhead telephone lines owned by the utility and used by it in connection with its transmission system.

In the charges to this account include the cost of poles, cables, wires, booths and instruments, and all other equipment permanently assigned to such telephone lines.

245. Underground Conduits.

Charge to this account the cost of conduits owned by the utility and used by it for containing the underground electric wires or cables from the generating station or point of purchase to the substation.

In the charges to this account include the cost of manholes, ducts and pipes, sewer connections, sewer traps, and like accessories.

246. Underground Conductors.

Charge to this account the cost of all underground equipment owned by the utility and used by it in conducting electricity from the generating station or point of purchase to the substations.

In the charges to this account include the cost of such items of equipment as cables, wires, insulators and insulating material, and all other equipment appurtenant to the underground conductors.

247. Underground Telephone System.

Charge to this account the cost of constructing underground telephone lines owned by the utility and used by it in connection with its transmission system.

In the charges to this account include the cost of conduits, cables, wires, booths and instruments, and all other equipment permanently assigned to such telephone lines.

IV. STORAGE SYSTEM PROPERTY ACCOUNTS.

Charge to the appropriate accounts listed under this caption the cost of land, structures, and equipment, as each of these items of property is defined in "Fixed Capital Definitions and Instructions" on pages 44 and 45 of this classification, used and useful in the public service for storing electricity.

248. Land.

Charge to this account the cost of land owned by the utility on which are located structures and equipment used for the storage of electricity.

249. Leaseholds.

Charge to this account the first cost to the utility of acquiring leaseholds of land, structures, or equipment used by it for storing electricity.

Exclude from this account the cost of leaseholds which terminate in one year or less after they become effective. Exclude also rents paid periodically for rights obtained under leases.

In this classification this account represents interests in land and as such should be amortized during the lives of the leaseholds.

250. Storage Battery Structures.

Charge to this account the cost of structures owned by the utility and used by it in connection with the storage of electricity.

251. Storage Battery Equipment.

Charge to this account the cost of all equipment owned by the utility and used by it for storing electricity.

In the charges to this account include the cost of the battery elements and accessory apparatus such as tanks, specially constructed rigging apparatus, boosters, compensators, and all other equipment necessary to the operation of the storage batteries.

V. DISTRIBUTION SYSTEM PROPERTY ACCOUNTS.

Charge to the appropriate accounts listed under this caption the cost of land, structures, and equipment, as each of these items of property is defined in "Fixed Capital Definitions and Instructions" on pages 44 and 45 of this classification, used and useful in the public service for the distribution of electricity from the generating station or point of purchase, substation or transformer station to consumers.

252. Land.

Charge to this account the cost of land owned by the utility on which are located the structures and equipment of its distribution system.

253. Leaseholds.

Charge to this account the first cost to the utility of acquiring leaseholds of land, structures, or equipment used by it in distributing electricity from the generating station or point of purchase, substations or transformer stations to its consumers.

Exclude from this account the cost of leaseholds which terminate in one year or less after they become effective. Exclude also rents paid periodically for rights obtained under leases.

In this classification this account represents interests in land and as such should be amortized during the lives of the leaseholds.

254. Rights of Way.

Charge to this account the first cost of all interests in land not owned by the utility, which do not terminate until more than one year after they become effective and which are acquired by it to locate thereon the poles and fixture, overhead conductors, underground conduits and conductors, and telephone lines of its distribution system.

In this classification this account represents interests in land and if the rights charged hereto are limited in life should be amortized during the lives of the rights.

255. Distribution System Structures.

Charge to this account the cost of constructing all buildings and other forms of structures owned by the utility and used by it in connection with its distribution system.

256. Poles and Fixtures.

Charge to this account the cost of poles and fixtures owned by the utility and used by it in its distribution system.

In the charges to this account include the cost of such items of equipment as poles, stubs, towers, roof horses, messenger wires, suspension cables, safety cradle wires, cross arms, pins, insulators, braces, brackets, and all other pole fixtures, pole line guys, wire line guys, and other supports for holding poles, towers, wire lines, etc., in position.

257. Overhead Conductors.

Charge to this account the cost of all overhead equipment owned by the utility and used by it in conducting electricity from the generating station or point of purchase, substation or transformer station to its service lines.

In the charges to this account include the cost of such items of equipment as cables, wires, insulators and insulating material, main conductors and feeders, and all other equipment appurtenant to the overhead conductors.

258. Overhead Transformers.

Charge to this account the cost of all overhead transformers and devices owned by the utility and used in its distribution system. Charge also to this account the cost of the original testing of transformers before their first installation.

259. Overhead Transformer Installations.

Charge to this account the cost of labor employed, materials used, and expenses incurred by the utility in connection with the original installation of each overhead transformer used in its distribution system.

Exclude from this account the cost of replacing transformers or removing them to and installing them in other locations.

260. Overhead Services.

Charge to this account the cost of all overhead equipment owned by the utility and used by it in conducting electricity from its distribution mains to its electric apparatus and appliances in the possession of consumers.

In the charges to this account include the cost of such items of equipment as poles and fixtures, conductors, main cutout switches, and all other equipment appurtenant to the overhead services.

261. Underground Conduits.

Charge to this account the cost of conduits owned by the utility and used by it for containing the underground electric wires or cables from the generating station or point of purchase, substation or transformer station to its service lines.

In the charges to this account include the cost of manholes, ducts and pipes, sewer connections, sewer traps, and like accessories.

262. Underground Conductors.

Charge to this account the cost of all underground equipment owned by the utility and used by it in conducting electricity from the generating station or point of purchase, substation or transformer station to its service lines.

In the charges to this account include the cost of such items of equipment as cables and their accessories, junction boxes and all other equipment appurtenant to the underground conductors.

263. Underground Transformers.

Charge to this account the cost of all underground transformers and devices owned by the utility and used by it in its distribution system. Charge also to this account the cost of the original testing of transformers before their first installation.

264. Underground Transformer Installations.

Charge to this account the cost of labor employed, materials used, and expenses incurred by the utility in connection with the original installation of each underground transformer used in its distribution system.

Exclude from this account the cost of replacing transformers or removing them and installing them in other locations.

265. Underground Services.

Charge to this account the cost of all underground equipment owned by the utility and used by it in conducting electricity from its distribution mains to its electric apparatus and appliances in possession of consumers.

In the charges to this account include the cost of such items of equipment as conductors, ducts, main cutout switches, and all other equipment appurtenant to the underground services.

266. Meters.

Charge to this account the cost of all meters owned by the utility and used by it in determining the quantity of electricity sold to its consumers. Charge also to this account the cost of the original testing of meters before their first installation.

267. Meter Installations.

Charge to this account the cost of labor employed, materials used, and expenses incurred by the utility in connection with the original installation of meters.

Exclude from this account the cost of replacing meters or removing them to and installing them in other locations.

VI. UTILIZATION SYSTEM PROPERTY ACCOUNTS.

Charge to the appropriate accounts listed under this caption the cost of equipment, as this item of property is defined in "Fixed Capital Definitions and Instructions" on pages 44 and 45 of this classification, used and useful in the utilization of electricity.

268. Commercial Arc System.

Charge to this account the cost of all arc lighting equipment, except that used for lighting municipal and private streets, owned, operated, and maintained by the utility and used by it for supplying light to its consumers.

In the charges to this account include the cost of arc lamps, lamp fixtures, and all other equipment used in connection with commercial arc lamps.

269. COMMERCIAL INCANDESCENT SYSTEM.

Charge to this account the cost of all incandescent lighting equipment, except that used for lighting municipal and private streets, owned, operated, and maintained by the utility and used by it for supplying light to its consumers.

In the charges to this account include the cost of incandescent lamps, lamp fixtures, and all other equipment used in connection with commercial incandescent lamps.

Exclude from this account and charge to "480. COMMERCIAL INCANDESCENT SYSTEM SUPPLIES AND EXPENSES" account the cost of those incandescent lamps that have an expectancy of life of one year or less after their installation.

270. PRIVATE STREET ARC SYSTEM.

Charge to this account the cost of all arc lighting equipment owned, operated, and maintained by the utility and used by it exclusively for lighting private streets.

In the charges to this account include the cost of arc lamps, lamp fixtures, conduits, poles, cross arms, pins, braces, insulators, ropes, pulleys, weights, hangers, outriggers, cutouts, overhead and underground wires, and like equipment used exclusively in connection with the lighting of private streets by means of arc lamps.

271. PRIVATE STREET INCANDESCENT SYSTEM.

Charge to this account the cost of all incandescent lighting equipment owned, operated, and maintained by the utility and used by it exclusively for lighting private streets.

In the charges to this account include the cost of incandescent lamps, lamp fixtures, conduits, poles, cross arms, pins, braces, insulators, overhead and underground wires, and like equipment used exclusively in connection with the lighting of private streets by means of incandescent lamps.

Exclude from this account and charge to "478. PRIVATE STREET INCANDESCENT SYSTEM SUPPLIES AND EXPENSES" account the cost of those incandescent lamps that have an expectancy of life of one year or less after their installation.

272. MUNICIPAL STREET ARC SYSTEM.

Charge to this account the cost of all street arc lighting equipment owned, operated, and maintained by the utility and used by it exclusively for lighting public streets.

In the charges to this account include the cost of arc lamps, lamp fixtures, conduits, poles, cross arms, pins, braces, insulators, ropes, pulleys, weights, hangers, outriggers, cutouts, overhead and underground wires, and like equipment used exclusively in connection with the lighting of public streets by means of arc lamps.

The term municipal street as used herein embraces streets, alleys, bridges, viaducts, parks, commons, etc.

273. Municipal Street Incandescent System.

Charge to this account the cost of all street incandescent lighting equipment owned, operated, and maintained by the utility and used by it exclusively in supplying light for public streets.

In the charges to this account include the cost of incandescent lamps, lamp fixtures, conduits, poles, cross arms, pins, braces, insulators, overhead and underground wires, and like equipment used exclusively in connection with the lighting of public street by means of incandescent lamps.

The term municipal street as used herein embraces streets, alleys, bridges, viaducts, parks, commons, etc.

274. Other Utilization Equipment.

Charge to this account the cost of all other equipment owned, operated, and maintained by the utility and installed by it on the premises of consumers for the purpose of supplying them with electricity. Charge also to this account the cost of the original installation of each item of equipment carried herein.

In the charges to this account include the cost of such items of equipment as motor sets for theatre lighting, amusement parks, etc.; motors, fans, electric signs, etc.

Exclude from this account the cost of replacing such items of equipment and removing them to and installing them in other locations.

VII. GENERAL PROPERTY ACCOUNTS.

Charge to the appropriate accounts listed under this caption the cost of land, structures, and equipment, as each of these items of property is defined in "Fixed Capital Definitions and Instructions" on pages 44 and 45 of this classification, used and useful in the public service and employed by the utility in its electric operations but not used exclusively in any one functional operation.

275. General Office Land.

Charge to this account the cost of land owned by the utility on which are located its general office structures and equipment.

276. Other General Land.

Charge to this account the cost of general land, except that provided for in "275. General Office Land" account, owned by the utility and used by it in the conduct of its electric operations.

In the charges to this account include the cost of land on which are located structures and equipment used for shop, store, stable, garage, laboratory, and other general purposes.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the separate cost of land used for each such general purpose.

277. LEASEHOLDS.

Charge to this account the first cost to the utility of acquiring leaseholds of land, structures, or equipment used by the utility for general purposes in the conduct of its electric operations.

Exclude from this account the cost of leaseholds which terminate in one year or less after they become effective. Exclude also rents paid periodically for rights obtained under leases.

In this classification this account represents interests in land and as such should be amortized during the lives of the leaseholds.

278. GENERAL OFFICE STRUCTURES.

Charge to this account the cost of buildings owned by the utility and used by it for general office purposes.

279. OTHER GENERAL STRUCTURES.

Charge to this account the cost of general structures, except those provided for in "278. GENERAL OFFICE STRUCTURES" account, owned by the utility and used by it in the conduct of its electric operations.

In the charges to this account include the cost of structures used for shop, store, stable, garage, laboratory, and other general purposes.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the separate cost of structures used for each such general purpose.

280. GENERAL OFFICE EQUIPMENT.

Charge to this account the cost of equipment owned by the utility and used by it in its general offices.

In the charges to this account include the cost of desks, chairs, tables, filing cases, book cases and racks, movable safes, typewriters, adding and calculating machines, addressographs, drafting tables and instruments, engineering instruments, and like appliances used in connection with the general office.

281. GENERAL STORE EQUIPMENT.

Charge to this account the cost of equipment owned by the utility and used by it in its general stores.

In the charges to this account include the cost of movable counters and shelves, carts, barrows, trucks, derricks, cranes, hoists, other loading and unloading machinery, and all other apparatus and appliances used in storing and handling materials and supplies.

Exclude from this account the cost of coal handling equipment.

282. General Shop Equipment.

Charge to this account the cost of equipment owned by the utility and used by it in its general shops.

In the charges to this account include the cost of furnaces, boilers, gas producers, engines, electric generators, and other power apparatus specially provided for operating general shop machinery; also machine tools, cranes, hoists, shafting, belting, smithing equipment other than that used for shoeing horses and repairing vehicles, and all other appliances used in the general shops.

Exclude from this account hand and other small tools which are liable to be lost or stolen.

283. General Stable Equipment.

Charge to this account the cost of equipment owned by the utility and used by it in its general stables.

In the charges to this account include the cost of horses, harness, drays and wagons, equipment for shoeing horses and repairing harness and vehicles, and all other appliances used in the general stables.

284. General Garage Equipment.

Charge to this account the cost of equipment owned by the utility and used by it in its general garages.

In the charges to this account include the cost of automobiles, bicycles, motorcycles and accessories, and all other appliances used in the general garages.

285. General Laboratory Equipment.

Charge to this account the cost of equipment owned by the utility and used by it in its general laboratory.

In the charges to this account include the cost of testing apparatus and laboratory appliances not provided for elsewhere.

Exclude from this account the cost of testing instruments permanently assigned to generating stations, substations, etc.

286. General Tools and Implements.

Charge to this account the cost of tools other than hand tools, and implements, not provided for elsewhere, owned by the utility and used by it in the conduct of its electric operations.

287. Other General Equipment.

Charge to this account the cost of general equipment, not provided for elsewhere, owned by the utility and used by it in the conduct of its electric operations.

VIII. UNDISTRIBUTED CONSTRUCTION EXPENDITURE ACCOUNTS.

Charge to the appropriate accounts listed under this caption the amount of those expenses therein described which are incurred by the utility during the period of the construction of its electric system, or any part thereof, and which cannot be satisfactorily assigned by it to the specific fixed capital accounts in which it is required to record the items of fixed capital acquired by it after December 31, 1918.

288. ENGINEERING AND SUPERINTENDENCE DURING CONSTRUCTION.

Charge to this account expenditures for services and expenses of engineers, draftsmen, and superintendents employed on construction work and work preliminary thereto.

289. GENERAL OFFICERS' AND CLERKS' SALARIES DURING CONSTRUCTION.

Charge to this account the salaries of executive and general officers, and general office clerks, that accrue during the period of construction. If the utility is already operating an electric system, charge to this account only that proportion of such salaries, that is based upon the time which such officers and clerks actually spend in new construction.

290. GENERAL OFFICERS' AND CLERKS' EXPENSES DURING CONSTRUCTION.

Charge to this account the traveling and all other necessary expenses incurred for the benefit of the utility by its general officers and general office clerks during the period of construction. If the utility is already operating an electric system, charge to this account only those expenses that are incurred while such officers and clerks are actually engaged on construction work.

291. OFFICE SUPPLIES AND EXPENSES DURING CONSTRUCTION.

Charge to this account the cost of all office supplies used and expenses incurred by the utility during the period of the construction of its electric system or any part thereof.

In the charges to this account include the cost of stationery, printing, blanks, record books, etc., used in connection with construction work and such expenses as messenger and janitor services, rent, water, light, heat, postage, telephone, telegrams, exchange on remittances and like expenses incurred in construction work.

292. LAW EXPENDITURES DURING CONSTRUCTION.

Charge to this account all law expenditures incurred during the period of construction.

In the charges to this account include such items as pay and expenses of counsel, solicitors and attorneys; their clerks and attendants, and the expenses of their offices, if employed exclusively by the utility; cost of printing briefs, legal forms, testimony, reports, etc.; payments to arbi-

trators upon disputed questions; payments of special fees, notarial fees, and witness fees not elsewhere provided for; expenses connected with taking depositions, and court costs and expenses.

Exclude from this account and charge to "200. ORGANIZATION" account, law expenses incurred in the organization of the utility.

Exclude also from this account and charge to "293. INJURIES AND DAMAGES DURING CONSTRUCTION" account law expenses incurred as the result of injuries and damages caused directly in connection with the construction of the electric system.

293. INJURIES AND DAMAGES DURING CONSTRUCTION.

Charge to this account the amounts of all awards of courts or other lawful authority, such as workmen's compensation boards, etc., all allowances by the utility itself for damages to or destruction of property other than that owned by the utility and for injuries and deaths of employees and other persons, when such damages or destruction of property and injuries or deaths are caused directly in connection with the construction of the electric system. Include also in this account such items of expense as contributions to hospitals, transportation of injured persons, fees of physicians and surgeons, or, if regularly employed by the utility, a proportion of their salaries and expenses, nurse and hospital charges, cost of medical and surgical supplies, and expenditures for funeral and burial service. Charge also hereto salaries of claim agents and adjusters of the utility, and their assistants, while engaged in settling damage, injury, or death claims which result from construction, the compensation of the solicitor or counsel, while engaged in attending to law suits which develop from such claims, and all court costs connected therewith and paid by the utility.

294. INSURANCE DURING CONSTRUCTION.

Charge to this account the amount of all premiums paid to insurance companies for fire, casualty, boiler, fidelity and other insurance to cover risks during the period of construction of the electric system.

295. TAXES DURING CONSTRUCTION.

Charge to this account all taxes and assessments applicable to the period of construction that are levied and paid on property that belongs to the utility and is to be used in the conduct of its electric operations.

Exclude from this account and charge to the account to which the property benefited was charged all taxes assessed for street and other improvements such as grading, sewering, curbing, guttering, and like improvements.

296. INTEREST DURING CONSTRUCTION.

Charge to this account the interest accrued during the period of construction, upon all moneys and claims payable upon demand, which are acquired by the utility for use in connection with the construction of its electric system.

In case the utility incurs discount and expense in connection with debt which it issues for construction purposes, it may charge to this account that proportion of the discount and expense which the period prior to the completion of such construction bears to the entire life of the debt.

Interest receivable on such moneys and claims shall be credited to this account.

Discounts received through the prompt payment of bills for materials and supplies used in construction shall be credited to this account if they cannot be assigned to the particular items of materials and supplies to which they apply.

297. Other Expenditures During Construction.

Charge to this account all undistributed expenditures, not provided for elsewhere, incurred by the utility during the period of construction.

INCOME ACCOUNTS.

DEFINITIONS AND INSTRUCTIONS.

Income Accounts.

The income accounts of an electric utility are those in which it shall record for each fiscal period the total amount of money that it is entitled to receive for electric services rendered, the returns accrued upon its investments, the accrued cost of electric services rendered by it, the losses sustained by it that are applicable to each fiscal period, the amounts accrued for taxes and for use of moneys and properties of others, and the amount of all other disbursements or obligations incurred by it that affect the amounts so received or accrued.

In this classification income accounts consist of the following principal divisions:

I. Operating Revenue Accounts
II. Operating Expense Accounts
III. Non Operating Revenue Accounts
IV. Non Operating Expense Accounts
V. Gross Income Deduction Accounts
VI. Net Income or Loss Account
VII. Net Income Appropriation Accounts

Operating Revenue Accounts.

The operating revenue accounts of an electric utility are those in which it shall record for each fiscal period the amounts of money which it receives or becomes entitled to receive for sales of electricity.

Operating Expense Accounts.

The operating expense accounts of an electric utility are those in which it shall record for each fiscal period the expenses of operating its electric system, the expenses of maintaining its property used in its electric operations, the expenses of collecting its electric revenues, the expenses of accounting for its electric transactions, the general and supervisory expenses connected with its electric operations, and all other expenses incident to its operating revenues.

In this classification operating expenses consist of two main divisions namely operation and maintenance.

Operation means the use of the electric properties. Its cost includes the cost of labor employed, materials and supplies consumed, and expenses incurred in generatiug, transmitting, storing, and distributing electricity. This cost also includes administrative and general labor, materials and supplies, and expenses.

Maintenance means the upkeep of the electric properties. Its cost includes the cost of labor employed, materials and supplies consumed, and expenses incurred in making repairs to the structures and equipment of the electric system.

Repairs consist of those changes to the utility's structures and equipment used in its electric operations which are made for the purpose of keeping them in an efficient operating condition. They are changes which affect the current operation of such structures and equipment rather than their value. They include the replacement of minor parts, rearrangements and changes in the location of equipment other than consumers service equipment, and all other alterations that do not amount to substantial changes of identity in such structures and equipment. Those changes which result in the complete

replacement of any structure or unit of equipment are not repairs and are proper charges to the appropriate fixed capital accounts after the cost of the structure or equipment replaced has been credited thereto.

Cost as used in connection with any operating expense account means cash or money cost.

Labor means human service of any character.

Cost of labor means not only wages paid for manual labor, but also salaries and fees paid to persons engaged in clerical, engineering, and supervisory occupations.

Expenses mean those expenditures that are incurred and are chargeable to operating expense accounts and which are neither labor nor materials and supplies.

NON OPERATING REVENUE ACCOUNTS.

The non operating revenue accounts of an electric utility are those in which it shall record for each fiscal period the amounts of money which it receives or becomes entitled to receive either from any service which it renders other than that of supplying electricity to its consumers, or as a return upon any of its property which is used by others, or as a return upon any interest that it has in the property of others.

NON OPERATING EXPENSE ACCOUNTS.

The non operating expense accounts of an electric utility are those in which it shall record for each fiscal period the expenses incurred by it in rendering services other than supplying electricity to its consumers and all other expenses incurred by it in procuring its various kinds of non operating revenues.

OPERATING INCOME OR LOSS.

The operating income of an electric utility for any fiscal period is the excess of the sum of the credit balances in its various operating revenue accounts over the sum of the debit balances in its various operating expense accounts. The operating loss is the reverse excess.

NON OPERATING INCOME OR LOSS.

The non operating income of an electric utility for any fiscal period is the excess of the sum of the credit balances in its various non operating revenue accounts over the sum of the debit balances in its various non operating expense accounts. The non operating loss is the reverse excess.

GROSS INCOME.

The gross income of an electric utility for any fiscal period is the sum of its operating and non operatiug incomes as each of these is defined in this classification.

NET INCOME OR LOSS.

The net income of an electric utility for any fiscal period is the excess of its gross income, as herein defined, over the sum of the balances in those accounts which are listed herein under the caption "V. GROSS INCOME DEDUCTION ACCOUNTS". The net loss is the reverse excess.

ACCOUNTS CHARGEABLE IN ELECTRIC SALES.

In its sales of electricity the utility shall charge to either "171. SERVICE BILLED IN ADVANCE" account or "117. ACCOUNTS RECEIVABLE FROM CONSUMERS" account, according as such electricity is paid for in advance of or subsequent to its consumption, the amount that is credited to each operating revenue account.

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PRESCRIBED FOR CLASSES A B AND C ELECTRIC UTILITIES.

I. OPERATING REVENUE ACCOUNTS.

Account Number.	Name of Account.	Class.			Page.
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300.	Metered Sales for Domestic Lighting	A	B		73
	Metered Sales for Other Private Lighting		B		73
301.	Metered Sales for Commercial Lighting	A			73
302.	Metered Sales for Private Street Lighting	A			73
303.	Metered Sales for Other Private Lighting Purposes	A			74
	Metered Sales for Private Power			C	74
304.	Metered Sales for Domestic Power	A	B		74
	Metered Sales for Other Private Power		B		74
305.	Metered Sales for Commercial Power	A			74
306.	Metered Sales for Other Private Power Purposes	A			74
	Metered Sales to Affiliated Electric and Railway Utilities			C	74
307.	Metered Sales to Affiliated Electric Utilities	A	B		74
308.	Metered Sales to Affiliated Railway Utilities	A	B		75
	Metered Sales to Non Affiliated Electric and Railway Utilities			C	75
309.	Metered Sales to Non Affiliated Electric Utilities	A	B		75
310.	Metered Sales to Non Affiliated Railway Utilities	A	B		75
	Metered Sales for Municipal Lighting			C	75
	Metered Sales for Municipal Street Lighting		B		75
311.	Metered Sales for Municipal Street Arc Lighting	A			75
312.	Metered Sales for Municipal Street Incandescent Lighting	A			75
	Metered Sales for Other Municipal Lighting		B		76
313.	Metered Sales for Lighting Municipal Buildings	A			76
314.	Metered Sales for Other Municipal Lighting Purposes	A			76
315.	Metered Sales for Municipal Power	A	B	C	76
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316.	Unmetered Sales for Domestic Lighting	A	B		76

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Account Number.	Name of Account.	Class.			Page.
	UNMETERED SALES FOR OTHER PRIVATE LIGHTING		B		76
317.	UNMETERED SALES FOR COMMERCIAL LIGHTING	A			76
318.	UNMETERED SALES FOR PRIVATE STREET LIGHTING	A			77
319	UNMETERED SALES FOR OTHER PRIVATE LIGHTING PURPOSES	A			77
	UNMETERED SALES FOR PRIVATE POWER			C	77
320.	UNMETERED SALES FOR DOMESTIC POWER	A	B		77
	UNMETERED SALES FOR OTHER PRIVATE POWER		B		77
321.	UNMETERED SALES FOR COMMERCIAL POWER	A			77
322.	UNMETERED SALES FOR OTHER PRIVATE POWER PURPOSES	A			77
	UNMETERED SALES TO AFFILIATED ELECTRIC AND RAILWAY UTILITIES			C	78
323.	UNMETERED SALES TO AFFILIATED ELECTRIC UTILITIES	A	B		78
324.	UNMETERED SALES TO AFFILIATED RAILWAY UTILITIES	A	B		78
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325.	UNMETERED SALES TO NON AFFILIATED ELECTRIC UTILITIES	A	B		78
326.	UNMETERED SALES TO NON AFFILIATED RAILWAY UTILITIES	A	B		78
	UNMETERED SALES FOR MUNICIPAL LIGHTING			C	78
	UNMETERED SALES FOR MUNICIPAL STREET LIGHTING		B		78
327.	UNMETERED SALES FOR MUNICIPAL STREET ARC LIGHTING	A			78
328.	UNMETERED SALES FOR MUNICIPAL STREET INCANDESCENT LIGHTING	A			78
	UNMETERED SALES FOR OTHER MUNICIPAL LIGHTING		B		79
329.	UNMETERED SALES FOR LIGHTING MUNICIPAL BUILDINGS	A			79
330.	UNMETERED SALES FOR OTHER MUNICIPAL LIGHTING PURPOSES	A			79
331.	UNMETERED SALES FOR MUNICIPAL POWER	A	B	C	79
332.	BREAK DOWN SERVICE	A	B	C	79
333.	CONSUMERS DISCOUNTS FORFEITED AND PENALTIES IMPOSED	A	B	C	80
334.	ALLOWANCES TO CONSUMERS	A	B	C	80

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PRESCRIBED FOR "CLASS B" ELECTRIC UTILITIES.

I. OPERATING REVENUE ACCOUNTS.

Account Number.	Name of Account.	Page.
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304.	Metered Sales for Domestic Power	74
305–306.	Metered Sales for Other Private Power	74
307.	Metered Sales to Affiliated Electric Utilities	74
308.	Metered Sales to Affiliated Railway Utilities	75
309.	Metered Sales to Non Affiliated Electric Utilities	75
310.	Metered Sales to Non Affiliated Railway Utilities	75
311–312.	Metered Sales for Municipal Street Lighting	75
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323.	Unmetered Sales to Affiliated Electric Utilities	78
324.	Unmetered Sales to Affiliated Railway Utilities	78
325.	Unmetered Sales to Non Affiliated Electric Utilities	78
326.	Unmetered Sales to Non Affiliated Railway Utilities	78
327–328.	Unmetered Sales for Municipal Street Lighting	78
329–330.	Unmetered Sales for Other Municipal Lighting	79
331.	Unmetered Sales for Municipal Power	79
332.	Break Down Service	79
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PRESCRIBED FOR "CLASS C" ELECTRIC UTILITIES.

I. OPERATING REVENUE ACCOUNTS.

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307–308.	METERED SALES TO AFFILIATED ELECTRIC AND RAILWAY UTILITIES	74
309–310.	METERED SALES TO NON AFFILIATED ELECTRIC AND RAILWAY UTILITIES	75
311–314.	METERED SALES FOR MUNICIPAL LIGHTING	75
315.	METERED SALES FOR MUNICIPAL POWER	76
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323–324.	UNMETERED SALES TO AFFILIATED ELECTRIC AND RAILWAY UTILITIES	78
325–326.	UNMETERED SALES TO NON AFFILIATED ELECTRIC AND RAILWAY UTILITIES	78
327–330.	UNMETERED SALES FOR MUNICIPAL LIGHTING	78
331.	UNMETERED SALES FOR MUNICIPAL POWER	79
332.	BREAK DOWN SERVICE	79
333.	CONSUMERS' DISCOUNTS FORFEITED AND PENALTIES IMPOSED	80
334.	ALLOWANCES TO CONSUMERS	80

TEXT EXPLANATORY OF INCOME ACCOUNTS.

I. OPERATING REVENUE ACCOUNTS.

Credit to the appropriate numbered accounts listed under this caption or to the appropriate subcaptions under which such numbered accounts are listed the amounts earned by the utility from its sales of electricity.

These subcaptions as well as the numbered accounts listed under them are account titles. The letter, or letters, after each subcaption or numbered account indicates the class of the utility that is required to keep the account title prefixed thereto.

Each utility shall so keep the records supporting the entries to each operating revenue account that it can furnish information as to the name of each consumer, the quantity of electricity sold to him, the rate, and the amount charged for it.

Where a utility sells electricity to the same consumer at different rates it shall keep a separate record of the quantity sold at each rate.

METERED SALES FOR PRIVATE LIGHTING—(Class C).

300. METERED SALES FOR DOMESTIC LIGHTING—(Classes A and B).

Credit to this account the net amount earned by the utility from its metered sales of electricity to domestic consumers for lighting purposes.

In the credits to this account include the amounts earned from sales of electricity for use in private dwelling houses and apartments, and in stables, barns and garages connected with such dwellings and apartments.

Where electricity is supplied to domestic consumers at lighting rates and is used incidentally for such purposes as operating elevators, sewing machines, motors, fans, electric stoves, etc., and the quantity thus used is not metered separately, credit the revenue derived from such sales to this account.

METERED SALES FOR OTHER PRIVATE LIGHTING—(Class B).

301. METERED SALES FOR COMMERCIAL LIGHTING—(Class A).

Credit to this account the net amount earned by the utility from its metered sales of electricity to commercial consumers for lighting purposes.

In the credits to this account include the amounts earned from sales of electricity to wholesale and retail stores, shops, stables, barns, and garages other than those connected with private dwellings and apartment houses, office buildings, combinations of stores, etc., with residences, and all similar business establishments.

Where electricity is supplied to commercial consumers at lighting rates and is used incidentally for such purposes as operating elevators, sewing machines, motors, fans, electric stoves, etc., and the quantity thus used is not metered separately, credit the revenue derived from such sales to this account.

302. METERED SALES FOR PRIVATE STREET LIGHTING—(Class A).

Credit to this account the net amount earned by the utility from its metered sales of electricity for private street lighting.

In the credits to this account include the amounts earned from lighting private streets, alleys, bridges, viaducts, parks, yards, rights of way, etc. Include also the amounts earned from sales of electricity to individuals and concerns for co-operative street lighting whether such streets are private or public.

303. Metered Sales for Other Private Lighting Purposes—(Class A).

Credit to this account the net amount earned by the utility from its metered sales of electricity for private lighting purposes not provided for elsewhere.

In the credits to this account include amounts earned from sales of electricity to builders, contractors, and others that use electricity for a limited time without permanent service connections.

Metered Sales for Private Power—(Class C).

304. Metered Sales for Domestic Power—(Classes A and B).

Credit to this account the net amount earned by the utility from its metered sales of electricity to domestic consumers for heat and power purposes when such electricity is sold at heat and power rates and is metered separately.

In the credits to this account include the amounts earned from sales of electricity for use in private dwellings and apartments, and in stables, barns and garages connected with such dwellings and apartments.

Metered Sales for Other Private Power—(Class B).

305. Metered Sales for Commercial Power—(Class A).

Credit to this account the net amount earned by the utility from its metered sales of electricity to commercial consumers for heat and power purposes.

In the credits to this account include the amounts earned from sales of electricity to wholesale and retail stores, shops, factories and other manufactories, and all other establishments where electricity is used primarily for heat and power purposes.

306. Metered Sales for Other Private Power Purposes—(Class A).

Credit to this account the net amount earned by the utility from its metered sales of electricity for private heat and power purposes not provided for elsewhere.

In the credits to this account include amounts earned from sales of electricity to builders, contractors, and others that use electricity for a limited time without permanent service connections.

Metered Sales to Affiliated Electric and Railway Utilities—(Class C).

307. Metered Sales to Affiliated Electric Utilities—(Classes A and B).

Credit to this account the net amount earned by the utility from its metered sales of electricity to affiliated electric utilities.

308. Metered Sales to Affiliated Railway Utilities—(Classes A and B).

Credit to this account the net amount earned by the utility from its metered sales of electricity to affiliated railroad and railway utilities.

Metered Sales to Non Affiliated Electric and Railway Utilities—(Class C).

309. Metered Sales to Non Affiliated Electric Utilities—(Classes A and B).

Credit to this account the net amount earned by the utility from its metered sales of electricity to non affiliated electric utilities.

310. Metered Sales to Non Affiliated Railway Utilities—(Classes A and B).

Credit to this account the net amount earned by the utility from its metered sales of electricity to non affiliated railroad and railway utilities.

Metered Sales for Municipal Lighting—(Class C).

Metered Sales for Municipal Street Lighting—(Class B).

311. Metered Sales for Municipal Street Arc Lighting—(Class A).

Credit to this account the net amount earned by the utility from its metered sales of electricity to municipalities for street arc lighting.

In the credits to this account include the amounts earned from sales of electricity for lighting public streets, alleys, bridges, viaducts, parks, commons, etc.

When the electricity sold for municipal street lighting is not separately metered for arc and incandescent lamps, the utility shall apportion the revenue derived from such sales to this account and to "312. Metered Sales for Municipal Street Incandescent Lighting" account upon the basis of the relative number and capacity of arc and incandescent lamps in service.

312. Metered Sales for Municipal Street Incandescent Lighting—(Class A).

Credit to this account the net amount earned by the utility from its metered sales of electricity to municipalities for street incandescent lighting.

In the credits to this account include the amounts earned from sales of electricity for lighting public streets, alleys, bridges, viaducts, parks, commons, etc.

When the electricity sold for municipal street lighting is not separately metered for arc and incandescent lamps, the utility shall apportion the revenue derived from such sales to this account and to "311. Metered Sales for Municipal Street Arc Lighting" account upon the basis of the relative number and capacity of arc and incandescent lamps in service.

Metered Sales for Other Municipal Lighting—(Class B).

313. Metered Sales for Lighting Municipal Buildings—(Class A).

Credit to this account the net amount earned by the utility from its metered sales of electricity to municipalities for lighting public buildings.

In the credits to this account include amounts earned from sales of electricity for lighting public school buildings, police and fire stations, libraries, city halls, and all other buildings owned or used by municipalities.

When electricity is sold to municipal buildings for light and power purposes and is not separately metered for each of these purposes, credit the amounts earned from such sales to this account, if the rate charged is a lighting rate or to "315. Metered Sales for Municipal Power" account if the rate charged is a power rate.

314. Metered Sales for Other Municipal Lighting Purposes—(Class A).

Credit to this account the net amount earned by the utility from its metered sales of electricity to municipalities for lighting purposes not provided for elsewhere.

315. Metered Sales for Municipal Power—(Classes A B and C).

Credit to this account the net amount earned by the utility from its metered sales of electricity to municipalities for heat and power purposes.

Unmetered Sales for Private Lighting—(Class C).

316. Unmetered Sales for Domestic Lighting—(Classes A and B).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity to domestic consumers for lighting purposes.

In the credits to this account include the amounts earned from sales of electricity for use in private dwelling houses and apartments, and in stables, barns, and garages connected with such dwellings and apartments.

Where electricity is supplied to domestic consumers at lighting rates and is used incidentally for such purposes as operating elevators, sewing machines, motors, fans, electric stoves, etc., credit the revenue derived from such sales to this account.

Unmetered Sales for Other Private Lighting—(Class B).

317. Unmetered Sales for Commercial Lighting—(Class A).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity to commercial consumers for lighting purposes.

In the credits to this account include the amounts earned from sales of electricity to wholesale and retail stores, shops, stables, barns, and garages other than those connected with private dwellings and apartment houses, office buildings, combinations of stores, etc., with residences, and all similar business establishments.

Where electricity is supplied to commercial consumers at lighting rates and is used incidentally for such purposes as operating elevators, sewing machines, motors, fans, electric stoves, etc., credit the revenue derived from such sales to this account.

318. Unmetered Sales for Private Street Lighting—(Class A).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity for private street lighting.

In the credits to this account include the amounts earned from lighting private streets, alleys, bridges, viaducts, parks, yards, rights of way, etc. Include also the amounts earned from sales of electricity to individuals and concerns for co-operative street lighting whether such streets are private or public.

319. Unmetered Sales for Other Private Lighting Purposes—(Class A).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity for private lighting purposes not provided for elsewhere.

In the credits to this account include amounts earned from sales of electricity to builders, contractors, and others that use electricity for a limited time without permanent service connections.

Unmetered Sales for Private Power—(Class C).

320. Unmetered Sales for Domestic Power—(Classes A and B).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity to domestic consumers for heat and power purposes when such electricity is sold at heat and power rates.

In the credits to this account include the amounts earned from sales of electricity for use in private dwellings and apartments and in stables, barns and garages connected with such dwellings and apartments.

Unmetered Sales for Other Private Power—(Class B).

321. Unmetered Sales for Commercial Power—(Class A).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity to commercial consumers for heat and power purposes.

In the credits to this account include the amounts earned from sales of electricity to wholesale and retail stores, shops, factories and other manufactories, and all other establishments where electricity is used primarily for heat and power purposes.

322. Unmetered Sales for Other Private Power Purposes—(Class A).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity for heat and power purposes not provided for elsewhere.

In the credits to this account include amounts earned from sales of electricity to builders, contractors, and others that use electricity for a limited time without permanent service connections.

Unmetered Sales to Affiliated Electric and Railway Utilities—(Class C).

323. Unmetered Sales to Affiliated Electric Utilities—(Classes A and B).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity to affiliated electric utilities.

324. Unmetered Sales to Affiliated Railway Utilities—(Classes A and B).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity to affiliated railroad and railway utilities.

Unmetered Sales to Non Affiliated Electric and Railway Utilities—(Class C).

325. Unmetered Sales to Non Affiliated Electric Utilities—(Classes A and B).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity to non affiliated electric utilities.

326. Unmetered Sales to Non Affiliated Railway Utilities—(Classes A and B).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity to non affiliated railroad and railway utilities.

Unmetered Sales for Municipal Lighting—(Class C).

Unmetered Sales for Municipal Street Lighting—(Class B).

327. Unmetered Sales for Municipal Street Arc Lighting—(Class A).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity to municipalities for street arc lighting.

In the credits to this account include the amounts earned from sales of electricity for lighting public streets, alleys, bridges, viaducts, parks, commons, etc.

When the quantity of electricity sold for arc lighting and that sold for incandescent lighting cannot be determined separately, the utility shall apportion the revenue derived from such sales to this account and to "328. Unmetered Sales for Municipal Street Incandescent Lighting" account upon the basis of the relative number and capacity of arc and incandescent lamps in service.

328. Unmetered Sales for Municipal Street Incandescent Lighting—(Class A).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity to municipalities for street incandescent lighting.

In the credits to this account include the amounts earned from sales of electricity for lighting public streets, alleys, bridges, viaducts, parks, commons, etc.

When the quantity of electricity sold for arc lighting and that sold for incandescent lighting cannot be determined separately, the utility shall apportion the revenue derived from such sales to this account and to "327. Unmetered Sales for Municipal Street Arc Lighting" account upon the basis of the relative number and capacity of arc and incandescent lamps in service.

Unmetered Sales for Other Municipal Lighting—(Class B).

329. Unmetered Sales for Lighting Municipal Buildings—(Class A).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity to municipalities for lighting public buildings.

In the credits to this account include amounts earned from sales of electricity for lighting public school buildings, police and fire stations, libraries, city halls, and all other buildings owned or used by municipalities.

When electricity is sold to municipal buildings for light and power purposes and the quantity sold for each of these purposes cannot be determined separately, credit the amounts earned from such sales to this account, if the rate charged is a lighting rate or to "331. Unmetered Sales for Municipal Power" account if the rate charged is a power rate.

330. Unmetered Sales for Other Municipal Lighting Purposes—(Class A).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity to municipalities for lighting purposes not provided for elsewhere.

331. Unmetered Sales for Municipal Power—(Classes A B and C).

Credit to this account the net amount earned by the utility from its unmetered sales of electricity to municipalities for heat and power purposes.

332. Break Down Service—(Classes A B and C).

Credit to this account the amount earned by the utility through guaranteeing to furnish, in case of break down, stipulated quantities of electricity to those concerns which ordinarily produce their own electricity or purchase it from some source other than the utility.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each concern with which the utility enters into such an agreement, whether or not the utility controls, is controlled by, or is in any way affiliated with such concern; the terms of such agreement and the amount received thereunder.

333. Consumers Discounts Forfeited and Penalties Imposed—(Classes A B and C).

Credit to this account the amounts of those discounts which the utility allows its consumers on condition that they pay their electric bills on or before a specified date and which are forfeited by the consumers because of their failure to pay their bills within the specified time.

Credit also to this account the amounts of penalties imposed by the utility on its consumers because of their failure to pay their electric bills within a stated time.

334. Allowances to Consumers—(Classes A B and C).

Charge to this account the amounts of all allowances made by the utility on sales of electricity.

Exclude from this account and charge to "S11. Other Deductions from Surplus" account the amounts of allowances that are applicable to sales made in previous fiscal periods.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name and kind of each consumer to whom an allowance is made, the amount of each allowance, and the reason for which it is made.

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TEXT EXPLANATORY OF INCOME ACCOUNTS.

II. OPERATING EXPENSE ACCOUNTS.

Charge to the appropriate numbered accounts listed under this caption or to the appropriate subcaptions under which such numbered accounts are listed the amounts of operating expenses incurred by the utility in the conduct of its electric operations.

These subcaptions as well as the numbered accounts listed under them are account titles. The letter, or letters, after each subcaption or numbered account indicates the class of the utility that is required to keep the account title prefixed thereto.

Each electric utility shall so keep the records supporting the entries to each maintenance account listed under this caption that it can furnish information as to the separate cost of labor, materials and supplies, and expenses charged thereto.

A. GENERATING SYSTEM OPERATING EXPENSE ACCOUNTS.

1. GENERATING BY STEAM POWER.

OPERATING LABOR—(Classes B and C).

350. SUPERINTENDENCE—(Class A).

Charge to this account the cost of labor employed by the utility in a general supervisory capacity in generating electricity by steam power.

In the charges to this account include the salaries of the superintendent and foremen of the power plant; also that portion of the salaries of the engineering staff, consulting operating engineers, draftsmen, chemists, clerks, etc., that is chargeable to the operation of the power plant.

Exclude from this account salaries for services of this character performed in the maintenance of the power plant properties.

351. BOILER LABOR—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its boiler plant.

In the charges to this account include the cost of the labor of foremen, firemen, helpers, shovelers, weighers, feed pump men, stokers, employees blowing flues, and cleaning boilers, coal and ash handlers, and others employed in the operation of the boiler plant.

Exclude from this account maintenance labor.

352. ENGINE LABOR—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its steam engines and turbines.

In the charges to this account include the cost of the labor of the chief engineers and assistants, engineers, oilers, wipers, machinists, and others employed in the operation of the steam engines and turbines.

Exclude from this account maintenance labor.

353. Electric Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its electric generating equipment driven by steam power.

In the charges to this account include the cost of the labor of system operators or load dispatchers, foremen over regulators, regulators and assistants, generator attendants, switchboard attendants, brushmen, wipers, power plant wiremen, and others employed in the operation of the electric generating equipment.

The electric generating equipment of the utility begins with the generators, direct connected or belted to the steam engines or turbines, and ends at the point where the electric current leaves the power plant for the transmission or distribution system.

If the utility also generates electricity by water power or gas power or by both, and employs the same labor in operating the electric equipment driven by each of these kinds of power, it shall charge to the electric labor account provided for each of these kinds of power the portion of the cost of such labor that is properly chargeable thereto.

Exclude from this account maintenance labor.

354. Other Labor—(Class A).

Charge to this account the cost of labor, not provided for elsewhere employed by the utility in the operation of its power plant.

In the charges to this account include the cost of the labor of watchmen, employees engaged in cleaning yards and buildings, janitors, messengers, and others not chargeable to any of the preceding labor accounts.

Exclude from this account maintenance labor.

355. Fuel—(Classes A B and C).

Charge to this account the cost of fuel used by the utility for generating steam for use in its power plant.

In the charges to this account include the cost of coal, oil, gas and all other kinds of fuel used in generating steam.

356. Sales of Ashes—(Classes A B and C).

Credit to this account the amounts received by the utility from its sales of ashes.

Charge to this account any expenses incurred by the utility in selling such ashes.

357. Steam Purchased—(Classes A B and C).

Charge to this account the cost of steam purchased by the utility for the purpose of operating its steam engines and turbines, and other equipment in its power plant.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each vendor of such steam; whether or not the utility controls, is controlled by, or is in any way affiliated with such vendor; the quantity of steam purchased from each vendor, and the rate and amount paid for it.

Other Operating Supplies and Expenses—(Class C).

358. Water—(Classes A and B).

Charge to this account the cost of water used by the utility in its power plant for boilers, transformers, condensers, and for cooling engines.

If the utility pumps its own water and charges the cost of the water used for the above purposes to this account at the cost of pumping, it shall so keep the records of the cost of pumping that it can furnish information as to the separate cost of labor employed, materials and supplies consumed, and expenses incurred in the pumping of such water.

Exclude from this account the cost of water used for fire protection and general power plant purposes.

359. Lubricants—(Classes A and B).

Charge to this account the cost of lubricants used by the utility on its steam engines and turbines and machinery connected with them, electric generators and accessory equipment, and all other equipment connected with the power plant.

In the charges to this account include the cost of cylinder oil, machine oil, dynamo oil, graphite, etc.

Exclude from this account the cost of transformer oil, wagon grease, and oil for lanterns.

Boiler Plant Supplies and Expenses—(Class B).

360. Boiler Plant Supplies—(Class A).

Charge to this account the cost of supplies used by the utility in the operation of its boiler plant.

In the charges to this account include the cost of boiler room records, boiler compounds, water purification supplies, hose, packing, gaskets, boiler hand tools, gauge glasses, etc.

361. Boiler Plant Expenses—(Class A).

Charge to this account the amounts of miscellaneous expenses incurred by the utility in the operation of its boiler plant.

In the charges to this account include the cost of boiler inspection, water used for fire protection and general use, gas and electricity for lighting and heating the boiler plant, stationery and printing, postage, toilet service, telephone and like expenses.

Other Supplies and Expenses—(Class B).

362. Other Power Plant Supplies—(Class A).

Charge to this account the cost of supplies not provided for elsewhere that are used by the utility in the operation of its power plant.

In the charges to this account include cost of waste, packing, wipers, emery, sandpaper, whiting, metal polish, gauge glasses, gauge washers, manhole gaskets, handhole gaskets, steam and air hose, screws, nails, dynamo brushes, etc.

363. Other Power Plant Expenses—(Class A).

Charge to this account the amounts of miscellaneous expenses not provided for elsewhere that are incurred by the utility in the operation of its power plant.

In the charges to this account include the cost of gas and electricity for lighting, heating, and cleaning the power plant except the boiler room, ice, water for general use and fire protection, stationery and printing, postage, toilet service, telephone, and like expenses.

364. Superintendents and Other Employees Expenses—(Class A).

Charge to this account the amount of expenses incurred for the benefit of the utility by its superintendents and others employed by it in generating electricity by steam power.

In the charges to this account include the cost of train fares, car fares, hotel expenses, meals, and like necessary expenses incurred in the performance of the utility's business.

Maintenance of Generating System Structures—(Classes B and C).

365. Maintenance of Power Plant Structures—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its power plant structures.

In the charges to this account include the cost of repairs to such structures as buildings used for boiler plant equipment, steam engines and turbines, electric generators and accessory electric equipment; other buildings and all other kinds of structures, except railroad sidings and trestles, used in connection with the generation of electricity by steam power.

366. Maintenance of Railroad Sidings and Trestles—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its railroad sidings and trestles connected with its power plant used for generating electricity by steam power.

Maintenance of Generating System Equipment—(Class C).

Maintenance of Steam Power Equipment—(Class B).

367. Maintenance of Boiler Plant Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its boiler plant equipment.

In the charges to this account include the cost of repairs to boilers and furnaces, their foundations and settings, ash pits and hoppers, valves, flues, iron and steel smoke stacks, breechings, mechanical stokers and like apparatus for regulating the supply of coal, coal and ash handling apparatus, cranes, feed pumps, blower engines, water feed piping, injectors, economizers, water heaters, superheaters, draft and feed water

regulators and pump governors, mechanical draft apparatus, draft gauges, recording and indicating thermometers, measuring and weighing devices, steam pipes from the boilers to the engines, steam exhaust pipes, boiler water purification equipment, steam traps, drains, separators, crushers, and other equipment used in the boiler plant.

368. Maintenance of Steam Engines and Turbines—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its steam engines and turbines and accessory equipment.

In the charges to this account include the cost of repairs to steam engines, steam turbines, their throttle valves and governors, condensers, air and circulating pumps, oiling systems, intakes and discharges, screen house equipment, cooling systems, and other apparatus accessory to the steam engines and turbines.

Maintenance of Electric Equipment—(Class B).

369. Maintenance of Turbo-Generators—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its turbo-generators.

370. Maintenance of Other Electric Generators—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its other electric generators operated by steam power.

In the charges to this account include the cost of repairs to electric generators other than turbo-generators, rotaries, motor generator sets, exciters, etc., when they are not installed in connection with the transmission system.

Exclude from this account and charge to "373. Maintenance of Other Power Plant Equipment" account, the cost of repairs to belts, countershafts, and other apparatus for transmitting power from the steam engines and turbines to the electric generators.

371. Maintenance of Other Electric Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to all other electric equipment used in its power plant.

In the charges to this account include the cost of repairs to bus-bars, regulators, station switch-boards and their equipment such as circuit breakers, switches, ammeters, voltmeters, etc.; also such high-tension transmission equipment at the electric generating station as high-tension bus-bars, high-tension switchboards, high-tension switches, high-tension current transformers, high-tension lightning arresters, high-tension potential transformers, high-tension reactive coils, high-tension choke coils, high-tension grounding devices and resistances, and high-tension raising and lowering transformers.

Maintenance of Other Generating System Equipment—(Class B).

372. Maintenance of Coal Storage and Weighing Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supsupplies consumed, and expenses incurred by the utility in making repairs to its equipment used for weighing and storing coal.

373. Maintenance of Other Power Plant Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to all other equipment used in its power plant.

In the charges to this account include the cost of repairs to the crane hoist in the engine room, waste and oil saving apparatus, drip and sump pumps, fire and water service pumps, air compressors; also belting, pulleys, hangers, countershafts and like apparatus for transmitting power from the prime movers to the electric generators.

2. generating by hydraulic power.

Operating Labor—(Classes B and C).

374. Superintendence—(Class A).

Charge to this account the cost of labor employed by the utility in a general supervisory capacity in generating electricity by hydraulic power.

In the charges to this account include the salaries of the superintendent and foremen of the power plant; also that portion of the salaries of the engineering staff, consulting operating engineers, draftsmen, chemists, clerks, etc., that is chargeable to the operation of the power plant.

Exclude from this account salaries for services of this character performed in the maintenance of the power plant properties.

375. Hydraulic Power Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its hydraulic power properties.

In the charges to this account include the cost of the labor of foremen, gatemen, wheelmen, canalmen, patrollers of reservoirs, dams, and canals, and others employed in the operation of the hydraulic power properties.

Exclude from this account maintenance labor.

376. Electric Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its electric generating equipment driven by hydraulic power.

In the charges to this account include the cost of the labor of system operators or load dispatchers, foremen over regulators, regulators and assistants, generator attendants, switchboard attendants, brushmen, wipers, power plant wiremen, and others employed in the operation of the electric generating equipment.

The electric generating equipment of the utility begins with the generators, direct connected or belted to the prime movers, and ends at the

point where the electric current leaves the power plant for the transmission or distribution system.

If the utility also generates electricity by steam power or gas power or both, and employs the same labor in operating the electric equipment driven by each of these kinds of power, it shall charge to the electric labor account provided for each of these kinds of power the portion of the cost of such labor that is properly chargeable thereto.

Exclude from this account maintenance labor.

377. Other Labor—(Class A).

Charge to this account the cost of labor not provided for elsewhere employed by the utility in the operation of its power plant.

In the charges to this account include the cost of the labor of watchmen, employees engaged in cleaning yards and buildings, janitors, messengers, and others not chargeable to any of the preceding labor accounts.

Exclude from this account maintenance labor.

378. Water Purchased for Power—(Classes A B and C).

Charge to this account the cost of water purchased by the utility for the purpose of operating the turbines and water wheels in its power plant.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each vendor of such water; whether or not the utility controls, is controlled by, or is in any way affiliated with such vendor; the quantity of water purchased from each vendor, and the rate and amount paid for it.

Other Operating Supplies and Expenses—(Class C).

379. Lubricants—(Classes A and B).

Charge to this account the cost of lubricants used by the utility on its hydraulic prime movers and machinery connected with them, electric generators and accessory equipment, and all other equipment connected with its power plant.

In the charges to this account include the cost of cylinder oil, machine oil, dynamo oil, graphite, etc.

Exclude from this account the cost of transformer oil, wagon grease, and oil for lanterns.

Other Supplies and Expenses—(Class B).

380. Other Power Plant Supplies—(Class A).

Charge to this account the cost of supplies not provided for elsewhere that are used by the utility in the operation of its power plant.

In the charges to this account include the cost of waste, packing, wipers, emery, sandpaper, whiting, metal polish, gauge glasses, gauge washers, manhole gaskets, handhole gaskets, steam and air hose, screws, nails, dynamo brushes, etc.

Operating Expense Accounts

381. Other Power Plant Expenses—(Class A).

Charge to this account the amounts of miscellaneous expenses not provided for elsewhere that are incurred by the utility in the operation of its power plant.

In the charges to this account include the cost of gas and electricity for lighting, heating and cleaning the hydraulic power plant, ice, water for general use and fire protection, stationery and printing, postage, toilet service, telephone and like expenses.

382. Superintendents and Other Employees Expenses—(Class A).

Charge to this account the amount of expenses incurred for the benefit of the utility by its superintendents and others employed by it in generating electricity by hydraulic power.

In the charges to this account include the cost of train fares, carfares, hotel expenses, meals, and like necessary expenses incurred in the performance of the utility's business.

Maintenance of Generating System Structures—(Classes B and C).

383. Maintenance of Dams, Reservoirs, and Water Conduits—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its dams, reservoirs and water conduits used in generating electricity by hydraulic power.

In the charges to this account include the cost of repairs to such structures as dams, reservoirs, canals, aqueducts, pipe lines, other forms of water conduits, wasteways, sluices, forebays, grids, walls, fences, etc., for protecting reservoirs and water conduits, all trestles, viaducts and bridges appurtenant to reservoirs and water conduits. Include also in this account the cost of repairs to wasteways from the outlet of the draft tube of the turbine to the point of final discharge and the cost of repairs to gates, valves, and like accessories of dams, reservoirs, and water conduits.

384. Maintenance of Power Plant Structures—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to all structures, except those provided for in "220. Dams, Reservoirs and Water Conduits" and "222. Railroad Sidings and Trestles" accounts, owned by the utility and used by it in generating electricity by hydraulic power.

In the charges to this account include the cost of repairs to buildings used for hydraulic equipment, turbines and water wheels, electric generators and accessory electric equipment; other buildings and other forms of structures used in connection with the generation of electricity by hydraulic power.

385. Maintenance of Railroad Sidings and Trestles—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its railroad sidings and trestles connected with its power plant used for generating electricity by hydraulic power.

Maintenance of Generating System Equipment—(Class C).

386. Maintenance of Turbines and Water Wheels—(Classes A and B).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its turbines and water wheels used in generating electricity by hydraulic power.

In the charges to this account include the cost of repairs to turbines, water wheels, gates, valves, pumps, and pipiug used in connection with turbines and water wheels; also governors, needle valves, nozzles, deflecting hoods, relief valves, air compressors for surge tanks, pumps for governors, and necessary piping in connection therewith.

Maintenance of Electric Equipment—(Class B).

387. Maintenance of Electric Generators—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its electric generators operated by hydraulic power.

In the charges to this account include the cost of repairs to electric generators, rotaries, motor generator sets, exciters, etc., when they are not installed in connection with the transmission system.

Exclude from this account and charge to "389. Maintenance of Other Power Plant Equipment" account, the cost of repairs to belts, countershafts, and other apparatus for transmitting power from the turbines to the electric generators.

388. Maintenance of Other Electric Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to all other electric equipment used in its power plant.

In the charges to this account iuclude the cost of repairs to bus-bars, regulators, station switchboards and their equipment such as circuit breakers, switches, ammeters, voltmeters, etc.; also such high-tension transmission equipment at the electric generating station as high-tension bus-bars, high-tension switchboards, high-tension switches, high-tension current transformers, high-tension lightning arresters, high-tension potential transformers, high-tension reactive coils, high-tension choke coils, high-tension grounding devices and resistances, and high-tension raising and lowering transformers.

389. Maintenance of Other Power Plant Equipment—(Classes A and B).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to all other equipment used in its power plant.

In the charges to this account include the cost of repairs to the crane hoist in the dynamo room, waste and oil saving apparatus, air compressors, etc.; also belting, pulleys, hangers, countershafts, and like apparatus for transmitting power from the turbines and water wheels to the electric generators.

3. generating by gas power.

Operating Labor—(Classes B and C).

390. Superintendence—(Class A).

Charge to this account the cost of labor employed by the utility in a general supervisory capacity in generating electricity by gas power.

In the charges to this account include the salaries of the superintendent and foremen of the power plant; also that portion of the salaries of the engineering staff, consulting operating engineers, draftsmen, chemists, clerks, etc., that is chargeable to the operation of the power plant.

Exclude from this account services of this character performed in the maintenance of the power plant.

391. Gas Producer Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its gas producers.

In the charges to this account include the cost of the labor of those employed in handling fuel from storage piles to gas generator buildings, in handling residuals from such buildings to the point where residuals are placed when removed from buildings, and performing other services in the operation of the gas producers.

Exclude from this account maintenance labor.

392. Engine Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its gas engines.

In the charges to this account include the cost of the labor of the chief engineers and assistants, engineers, oilers, wipers, machinists and others employed in the operation of gas engines.

Exclude from this account maintenance labor.

393. Electric Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its electric generating equipment driven by gas power.

In the charges to this account include the cost of the labor of system operators or load dispatchers, foremen over regulators, regulators and assistants, generator attendants, switchboard attendants, brushmen, wipers, power plant wiremen, and others employed in the operation of the electric generating equipment.

The electric generating equipment of the utility begins with the generators, direct connected or belted to the prime movers, and ends at the point where the electric current leaves the power plant for the transmission or distribution system.

If the utility also generates electricity by steam power or water power or by both, and employs the same labor in operating the electric equipment driven by each of these kinds of power, it shall charge to the electric labor account provided for each of these kinds of power, the portion of the cost of such labor that is properly chargeable thereto.

Exclude from this account maintenance labor.

394. Other Labor—(Class A).

Charge to this account the cost of labor not provided for elsewhere employed by the utility in the operation of its power plant.

In the charges to this account include the cost of the labor of watchmen, employees engaged in cleaning yards and buildings, janitors, messengers, and others not chargeable to any of the preceding labor accounts.

Exclude from this account maintenance labor.

395. Fuel—(Classes A B and C).

Charge to this account the cost of fuel used by the utility for generating gas for use in its power plant.

In the charges to this account include the cost of coal, oil, and all other kinds of fuel used in generating gas.

396. Sales of Byproducts—(Classes A B and C).

Credit to this account the amounts received by the utility from the sales of byproducts that result from its electric operations.

In the credits to this account include the amounts received from sales of ashes, cinders, chemical waste, gas producer residuals, etc.

Charge to this account any expenses incurred by the utility in selling such byproducts. The records supporting such charges to this account shall be so kept that the utility can furnish information as to the separate cost of labor, materials and supplies, and expenses involved in such charges.

397. Gas Purchased for Power—(Classes A B and C).

Charge to this account the cost of gas purchased by the utility for the purpose of operating the gas engines and other equipment in its power plant.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each vendor of such gas; whether or not the utility controls, is controlled by, or is in any way affiliated with such vendor; the quantity of gas purchased from each vendor, and the rate and the amount paid for it.

Other Operating Supplies and Expenses—(Class C).

398. Water—(Classes A and B).

Charge to this account the cost of water used by the utility in its power plant for boilers, transformers, condensers, and for cooling engines.

If the utility pumps its owu water and charges the cost of the water used for the above purpose to this account at the cost of pumping, it shall so keep the records of the cost of pumping that it can furnish information as to the separate cost of labor employed, materials and supplies consumed, and expenses incurred iu the pumping of such water.

Exclude from this account the cost of water used for fire protection and general power plaut purposes.

399. Lubricants—(Classes A and B).

Charge to this account the cost of lubricants used by the utility in the operation of its gas engines and machinery conuected with them, electric generators and accessory equipment, and all other equipment connected with the power plant.

In the charges to this account include the cost of cylinder oil, machine oil, dynamo oil, graphite, etc.

Exclude from this account the cost of transformer oil, wagon grease, and oil for lanterns.

Gas Producer Plant Supplies and Expenses—(Class B).

400. Gas Producer Plant Supplies—(Class A).

Charge to this account the cost of supplies used by the utility in the operation of its gas producer plant.

In the charges to this account include the cost of waste, packing, emery, sandpaper, whiting, metal polish, gauge glasses, gauge washers, manhole gaskets, handhole gaskets, gas and air hose, bolts, screws, nails, and like supplies used in the gas producer plant.

401. Gas Producer Plant Expenses—(Class A).

Charge to this account the amounts of miscellaneous expenses incurred by the utility in the operation of its gas producer plant.

In the charges to this account include the cost of gas and electricity for lighting, heating and cleaning the gas producer plant, ice, water for general use and fire protection, stationery and printing, postage, toilet service, telephone and like expenses.

Other Supplies and Expenses—(Class B).

402. Other Power Plant Supplies—(Class A).

Charge to this account the cost of supplies not provided for elsewhere that are used by the utility in the operation of its power plant.

In the charges to this account include the cost of waste, packing, wipers, emery, sandpaper, whiting, metal polish, gauge glasses, gauge washers, manhole gaskets, handhole gaskets, gas aud air hose, screws, nails dynamo brushes, etc.

OPERATING EXPENSE ACCOUNTS

403. OTHER POWER PLANT EXPENSES—(Class A).

Charge to this account the amounts of miscellaneous expenses not provided for elsewhere that are incurred by the utility in the operation of its power plant.

In the charges to this account include the cost of gas and electricity for lighting, heating and cleaning the power plant, ice, water for general use and fire protection, stationery and printing, postage, toilet service, telephone and like expenses.

404. SUPERINTENDENTS AND OTHER EMPLOYEES EXPENSES—(Class A).

Charge to this account the amount of expenses incurred for the benefit of the utility by its superintendents and others employed by it in genrating electricity by gas power.

In the charges to this account include the cost of train fares, carfares, hotel expenses, meals, and like necessary expenses incurred in the performance of the utility's business.

MAINTENANCE OF GENERATING SYSTEM STRUCTURES—(Classes B and C).

405. MAINTENANCE OF POWER PLANT STRUCTURES—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its power plant structures.

In the charges to this account include the cost of repairs to such structures as buildings used for gas producer equipment, gas engines, electric generators, and accessory electric equipment; other buildings and all other kinds of structures, except railroad sidings and trestles, used in connection with the generation of electricity by gas power.

406. MAINTENANCE OF RAILROAD SIDINGS AND TRESTLES—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its railroad sidings and trestles connected with its power plant used for generating electricity by gas power.

MAINTENANCE OF GENERATING SYSTEM EQUIPMENT—(Class C).

MAINTENANCE OF GAS POWER EQUIPMENT—(Class B).

407. MAINTENANCE OF GAS PRODUCER PLANT EQUIPMENT—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its gas producer plant equipment.

In the charges to this account include the cost of repairs to producers, economizers, regenerators, vaporizers, steam injectors, scrubbers, exhauster outfit, scales, specially provided boilers and pumps, flues and pipe, coal and ash conveyors and accessory equipment, blower engines, and similar auxiliary equipment; also the cost of repairs to gas conductor and exhaust pipe and other auxiliary gas producer plant apparatus.

408. Maintenance of Gas Engines—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its gas engines and accessory equipment.

In the charges to this account include the cost of repairs to steam engines, inlet valves, governors, ignition and starting apparatus, air and exhaust piping, oiling system, and other apparatus accessory to the gas engines.

Maintenance of Electric Equipment—(Class B).

409. Maintenance of Electric Generators—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its electric generators operated by gas power.

In the charges to this account include the cost of repairs to generators, rotaries, motor generator sets, exciters, etc., when they are not installed in connection with the transmission system.

Exclude from this account and charge to "412. Maintenance of Other Power Plant Equipment" account, the cost of repairs to belts, countershafts, and other apparatus for transmitting power from the gas engine to the electric generators.

410. Maintenance of Other Electric Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to all other electric equipment used in its power plant.

In the charges to this account include the cost of repairs to bus-bars, regulators, station switchboards and their equipment such as circuit breakers, switches, ammeters, voltmeters, etc.; also such high-tension transmission equipment at the electric generating station as high-tension bus-bars, high-tension switchboards, high-tension switches, high-tension current transformers, high-tension lightning arresters, high-tension potential transformers, high-tension reactive coils, high-tension choke coils, high-tension grounding devices and resistances, and high-tension raising and lowering transformers.

Maintenance of Other Generating System Equipment—(Class B).

411. Maintenance of Coal Storage and Weighing Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its equipment used for weighing and storing coal.

412. Maintenance of Other Power Plant Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to all other equipment used in its power plant.

In the charges to this account include the cost of repairs to the crane hoist in the engine room, waste and oil saving apparatus, drip and sump pumps, fire and water service pumps, air compressors; also belting, pulleys, hangers, countershafts, and like apparatus for transmitting power from the prime movers to the electric generators.

B. ELECTRICITY GENERATED BY OTHERS.

413. Electricity Purchased—(Classes A B and C).

Charge to this account the cost of electricity purchased by the utility for the purpose of reselling it.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each vendor of such electricity; whether or not the utility controls, is controlled by, or is in any way affiliated with such vendor; the quantity of electricity, in kilowatt hours, purchased from each vendor, and the rate and amount paid for it.

414. Electricity Generated Under Joint Arrangement—(Classes A B and C)

Charge to this account the cost of electricity produced for the utility by others under a joint arrangement whereby the parties thereto agree to share the expenses of producing such electricity upon the basis of the relative amounts of benefits enjoyed by each of them.

The amount charged to this account shall not include any allowance for profit or return upon the value of the property used in such production.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each party with whom it enters into such an agreement; whether or not it controls, is controlled by, or is in any way affiliated with each party; the terms of each agreement; the expenses of producing electricity thereunder as they are classified by the producer, the amount thereof charged to each party, and the basis of the charge.

C. TRANSMISSION SYSTEM OPERATING EXPENSE ACCOUNTS.

Operating Labor—(Classes B and C).

415. Superintendence—(Class A).

Charge to this account the cost of labor employed by the utility in a general supervisory capacity in the operation of its transmission system.

In the charges to this account include the salaries of the superintendent and foremen of the transmission system; also that portion of the salaries of the engineering staff, consulting operating engineers, draftsmen, chemists, clerks, etc., that is chargeable to the operation of the transmission system properties.

Exclude from this account salaries for services of this character performed in the maintenance of the transmission system properties.

416. Overhead Transmission System Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its overhead transmission system properties.

In the charges to this account include the cost of the labor of those employed in patrolling, inspecting, and testing overhead transmission lines and equipment; locating and clearing overhead transmission line trouble; protecting lines from fires, floods, etc.; and performing similar services.

When such labor is employed on overhead transmission and overhead distribution conductors that are supported by the same poles or other supports the utility shall apportion the cost of such labor equitably to this account and to "442. Overhead Distribution System Labor" account.

Exclude from this account maintenance labor.

417. Underground Transmission System Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its underground transmission system properties.

In the charges to this account include the cost of the labor of those employed in inspecting and testing underground cables, manhole and junction boxes; locating and clearing underground transmission line trouble; and performing other services in the operation of underground transmission conductors and conduits.

When such labor is employed on underground transmission and underground distribution conductors that are contained by the same conduits, the utility shall apportion the cost of such labor equitably to this account and to "443. Underground Distribution System Labor" account.

Exclude from this account maintenance labor.

418. Substation Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its substations and transformer stations.

In the charges to this account include the cost of the labor of those employed as regulators, brushmen, etc., in operating the equipment of the substations and transformer stations.

Exclude from this account maintenance labor.

419. Telephone System Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its telephone properties used in connection with its transmission system.

In the charges to this account include the cost of the labor of those employed in patrolling, inspecting, and testing the overhead and underground telephone lines and equipment; locating and clearing telephone line trouble; protecting telephone lines from fires, floods, etc.; and performing other services in the operation of the overhead or underground telephone system.

Exclude from this account maintenance labor.

Operating Expense Accounts

420. Other Transmission System Labor—(Class A).

Charge to this account the cost of labor not provided for elsewhere employed by the utility in the operation of its transmission system.

Exclude from this account maintenance labor.

Operating Supplies and Expenses—(Class C).

Supplies and Expenses of Overhead and Underground Transmission System—(Class B).

421. Supplies and Expenses of Overhead Transmission System—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its overhead transmission system properties.

In the charges to this account include the cost of supplies used and such expenses as train fares, carfares, hotel expenses, meals, and like necessary expenses incurred by the superintendents and other employees of the utility while engaged in patrolling, inspecting and testing transmission lines and accessory equipment; locating and clearing overhead transmission line trouble; protecting lines from fires, floods, etc.; performing other services in the operation of overhead conductors, poles and fixtures.

422. Supplies and Expenses of Underground Transmission System—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its underground transmission system properties.

In the charges to this account include the cost of supplies used and such expenses as train fares, carfares, hotel expenses, meals, and like necessary expenses incurred by the superintendents and other employees of the utility while engaged in inspecting and testing underground cables, manholes and junction boxes; locating and clearing underground transmission line trouble; performing other services in the operation of underground conductors and conduits.

Other Operating Supplies and Expenses—(Class B).

423. Substation Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred by the utility in the operation of its substations and transformer stations.

In the charges to this account include the cost of waste, wipers, brooms, shovels, scoops, hand tools, stationery and printing, postage, light, heat, drinking water, ice, soap, and water for cooling transformers and for general use, and like supplies used and expenses incurred. Charge also to this account such expenses as train fares, carfares, meals, and like expenses incurred by the superintendents and other employees of the utility in the operation of substations and transformer stations.

OPERATING EXPENSE ACCOUNTS

424. TELEPHONE SYSTEM SUPPLIES AND EXPENSES—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its telephone system.

In the charges to this account include the cost of supplies used and such expenses as train fares, carfares, hotel expenses, meals, and like necessary expenses of the superintendents and other employees of the utility while engaged in patrolling, inspecting, and testing overhead and underground telephone lines and equipment; locating and clearing telephone line trouble; protecting telephone lines from fires, floods. etc.; performing all other services in the operation of the telephone system.

425. TRANSMISSION SYSTEM RENT—(Class A).

Charge to this account the amount of rent accrued during each accounting period on property rented by the utility from others for a short term for use in transmitting electricity, and in which it makes no investment except expenditures for repairs or for changes which it makes for its own convenience.

If the utility leases such property for a long term and enjoys exclusive use thereof during the period of the lease, it shall charge the rent that it pays thereon to "700. RENT FOR LEASE OF ELECTRIC PROPERTIES" account.

426. OTHER TRANSMISSION SYSTEM SUPPLIES AND EXPENSES—(Class A).

Charge to this account the cost of supplies used and expenses incurred, not provided for elsewhere, for the benefit of the utility by its employees in the operation of its transmission system properties.

427. MAINTENANCE OF TRANSMISSION SYSTEM STRUCTURES—(Classes A B and C).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its buildings and other forms of structures used for substation and transformer station purposes.

MAINTENANCE OF TRANSMISSION SYSTEM EQUIPMENT—(Class C).

MAINTENANCE OF OVERHEAD TRANSMISSION SYSTEM EQUIPMENT—(Class B).

428. MAINTENANCE OF POLES AND FIXTURES—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the poles and fixtures of its transmission system.

In the charges to this account include the cost of repairs to poles, stubs, towers, roof horses, messenger wires, suspension cables, safety cradle wires, cross arms, pins, insulators, braces, brackets, other pole fixtures, pole line guys, wire line guys, and other supports for holding poles. towers, wire lines, etc., in position.

Operating Expense Accounts

429. Maintenance of Overhead Conductors—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the overhead conductors and accessory equipment of its transmission system.

In the charges to this account include the cost of repairs to cables, wires, insulators, main conductors and feeders, and other equipment appurtenant to the overhead conductors.

430. Maintenance of Overhead Telephone System—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the overhead telephone lines of its transmission system.

In the charges to this account include the cost of repairs to poles, cables, wires, booths and instruments, and all other equipment permanently assigned to overhead telephone lines.

Maintenance of Underground Transmission System Equipment—(Class B).

431. Maintenance of Underground Conduits—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the underground conduits of its transmission system.

In the charges to this account include the cost of repairs to manholes, ducts and pipes, sewer connections, sewer traps, and like accessories.

432. Maintenance of Underground Conductors—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the underground conductors and accessory equipment of its transmission system.

In the charges to this account include the cost of repairs to cables and wires, insulators, and other equipment appurtenant to the underground conductors.

433. Maintenance of Underground Telephone System—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the underground telephone lines of its transmission system.

In the charges to this account include the cost of repairs to conduits, cables, wires, booths and instruments, and other equipment permanently assigned to underground telephone lines.

434. Maintenance of Substation Equipment—(Classes A and B).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs

to its equipment used in its substations, transformer stations, or places that are adjacent thereto and serve as complementary parts of the substations and transformer stations.

In the charges to this account include the cost of repairs to transformers, wiring, switchboards, instruments, terminal boards, and other apparatus permanently assigned to the substation but not affixed to the structure thereof.

D. STORAGE SYSTEM OPERATING EXPENSE ACCOUNTS.

Operating Labor—(Classes B and C).

435. Superintendence—(Class A).

Charge to this account the cost of labor employed by the utility in a supervisory capacity in the operation of its storage batteries.

In the charges to this account include the salaries of the superintendent and foremen of the storage batteries; also that portion of the salaries of the engineering staff, consulting operating engineers, draftsmen, chemists, clerks, etc., that is chargeable to the operation of the storage battery system.

Exclude from this account salaries for services of this character performed in the maintenance of the storage battery properties.

436. Storage Battery Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its storage batteries.

In the charges to this account include the cost of the labor of those employed in testing and inspecting batteries, attending to the batteries, refilling tanks, performing other services in the operation of the storage batteries.

Operating Supplies and Expenses—(Classes B and C).

437. Storage Battery Supplies—(Class A).

Charge to this account the cost of supplies used by the utility in the operation of its storage batteries.

In the charges to this account include the cost of acid and distilled water for storage battery cell, soda, sponges, brooms, mops, waste, rags, hydrometers, thermometers, automatic cell fillers, rubber hose, gloves, shoes, paint, brushes for boosters and compensators.

438. Storage Battery Expenses—(Class A).

Charge to this account the amounts of miscellaneous expenses, not provided for elsewhere, incurred by the utility in the operation of its storage batteries.

In the charges to this account include the cost of light, heat, water, stationery, postage, telephone, and like expenses; also such necessary expenses as train fares, carfares, meals, etc., incurred by the superintendents and other employees of the utility while engaged in the operation of the storage batteries.

439. Maintenance of Storage Battery Structures—(Classes A B and C).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its structures used for storage battery purposes.

440. Maintenance of Storage Battery Equipment—(Classes A B and C).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its storage battery equipment.

In the charges to this account include the cost of repairs to storage battery tanks, switches, regulating apparatus, boosters, compensators, tank insulators, cells, negative and positive plates, lead in strip, spelter, dry boards, tank bands, sheet lead, glass plates, glass covers, hydrogen generators, jumpers, clamps, etc.; also the cost of repairs to specially constructed battery room floors, and the cost of protective painting inside the battery room.

E. DISTRIBUTION SYSTEM OPERATING EXPENSE ACCOUNTS.

Operating Labor—(Classes B and C).

441. Superintendence—(Class A).

Charge to this account the cost of labor employed by the utility in a general supervisory capacity in the operation of its distribution system.

In the charges to this account include the salaries of the superintendent and foremen of the distribution system; also that portion of the salaries of the engineering staff, consulting operating engineers, draftsmen, chemists, clerks, etc., that is chargeable to the operation of the distribution system properties.

Exclude from this account salaries for services of this character performed in the maintenance of the distribution system properties.

442. Overhead Distribution System Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its overhead distribution system properties.

In the charges to this account include the cost of the labor of those employed in patrolling, inspecting, and testing overhead distribution lines and equipment; locating and clearing overhead distribution line trouble; protecting lines from fires, floods, etc., and performing similar services.

When such labor is employed on overhead distribution and overhead transmission conductors that are supported by the same poles or other supports the utility shall apportion the cost of such labor equitably to this account and to "416. Overhead Transmission System Labor" account.

Exclude from this account maintenance labor.

443. Underground Distribution System Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its underground distribution properties.

In the charges to this account include the cost of the labor of those employed in inspecting and testing underground cables, manhole and junction boxes; locating and clearing underground distribution line trouble; and performing other services in the operation of underground distribtuion conductors and conduits.

When such labor is employed on underground distribution and underground transmission conductors that are contained by the same conduits, the utility shall apportion the cost of such labor equitably to this account and to "417. Underground Transmission System Labor" account.

Exclude from this account maintenance labor.

444. Labor Removing and Resetting Meters—(Class A).

Charge to this account the cost of labor employed by the utility in removing and resetting its meters used on the premises of consumers.

In the charges to this account include the cost of the labor of those employed in removing meters from the premises of the consumer to the utility's shop for testing purposes; resetting or replacing such meters after they have been tested; changing the location of meters on consumers premises.

Exclude from this account maintenance labor.

445. Labor Inspecting and Testing Meters—(Class A).

Charge to this account the cost of labor employed by the utility in inspecting and testing meters that are in use.

Exclude from this account maintenance labor.

446. Other Meter Department Labor—(Class A).

Charge to this account the cost of labor not provided for elsewhere employed by the utility in the operation of its meter department.

Exclude from this account maintenance labor.

447. Labor Inspecting, Removing and Resetting Transformers—(Class A).

Charge to this account the cost of labor employed by the utility in removing, inspecting, testing, and resetting transformers whether they are in use on the premises of consumers, in manholes, or on poles adjacent to consumers premises.

Exclude from this account maintenance labor.

448. Labor Making Distribution Maps and Records—(Class A).

Charge to this account the cost of labor employed by the utility in making maps and records of its distribution system.

In the charges to this account include the cost of the labor of those employed in making maps of its overhead and underground lines, rights of way, etc., and in making statistical records of its distribution system.

Operating Expense Accounts

449. Other Distribution System Labor—(Class A).

Charge to this account the cost of labor not provided for elsewhere employed by the utility in the operation of its distribution system.

Exclude from this account maintenance labor.

Operating Supplies and Expenses—(Class C).

Supplies and Expenses of Overhead and Underground Distribution System—(Class B).

450. Supplies and Expenses of Overhead Distribution System—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its overhead distribution system properties.

In the charges to this account include the cost of supplies used and such expenses as train fares, carfares, hotel expenses, meals, and like necessary expenses incurred by the superintendents and other employees of the utility while engaged in patrolling, inspecting and testing distribution lines and accessory equipment; locating and clearing overhead distribution line trouble; protecting lines from fires, floods, etc.; performing other services in the operation of overhead conductors, poles and fixtures.

451. Supplies and Expenses of Underground Distribution System—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its underground distribution system properties.

In the charges to this account include the cost of supplies used and such expenses as train fares, carfares, hotel expenses, meals and like necessary expenses incurred by the superintendents and other employees of the utility while engaged in inspecting and testing underground cables, manhole and junction boxes; locating and clearing underground distribution line trouble; performing other services in the operation of underground conductors and conduits.

Other Operating Supplies and Expenses—(Class B).

452. Meter Department Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its meter department.

In the charges to this account include the cost of candles, matches, ice water, laundry, electricity for light, heat, and power, stationery, postage, and like items; also such expenses as train fares, carfares, hotel expenses, meals and like necessary expenses incurred by the superintendents and other employees of the utility while engaged in removing, resetting, inspecting, and testing meters, and performing other services in the operation of the meter department.

OPERATING EXPENSE ACCOUNTS

453. TRANSFORMER SUPPLIES AND EXPENSES—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employes in the operation of the transformers of its distribution system.

In the charges to this account include the cost of supplies used and such expenses as train fares, carfares, hotel expenses, meals, and like necessary expenses incurred by the superintendents and other employees of the utility while engaged in removing, inspecting, testing, resetting transformers and performing other services in the operation of the transformers of the distribution system.

454. MAP AND RECORD SUPPLIES AND EXPENSES—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in making maps of its overhead and underground lines, rights of ways, etc., and in making statistical records of its distribution system properties.

455. DISTRIBUTION SYSTEM RENT—(Class A).

Charge to this account the amount of rent accrued during each accounting period on property rented by the utility from others for a short term for use in distributing electricity, and in which it makes no investment except expenditures for repairs or for changes which it makes for its own convenience.

If the utility leases such property for a long term and enjoys exclusive use thereof during the period of the lease, it shall charge the rent that it pays thereon to "700. RENT FOR LEASE OF ELECTRIC PROPERTIES" account.

456. OTHER DISTRIBUTION SYSTEM SUPPLIES AND EXPENSES—(Class A).

Charge to this account the cost of supplies used and expenses incurred, not provided for elsewhere, for the benefit of the utility by its employees in the operation of its distribution system properties.

457. MAINTENANCE OF DISTRIBUTION SYSTEM STRUCTURES—(Classes A B and C).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the structures of its distribution system.

MAINTENANCE OF DISTRIBUTION SYSTEM EQUIPMENT—(Class C).

MAINTENANCE OF OVERHEAD DISTRIBUTION SYSTEM EQUIPMENT—(Class B).

458. MAINTENANCE OF POLES AND FIXTURES—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the poles and fixtures of its distribution system.

In the charges to this account include the cost of repairs to poles, stubs, towers, roof horses, messenger wires, suspension cables, safety cradle

wires, cross arms, pins, insulators, braces, brackets, other pole fixtures, pole line guys, wire line guys, and other supports for holding poles, towers, wire lines, etc., in position.

459. Maintenance of Overhead Conductors—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the overhead conductors and accessory equipment of its distribution system.

In the charges to this account include the cost of repairs to cables, wires, insulators, main conductors and feeders, and other equipment appurtenant to the overhead conductors.

Maintenance of Underground Distribution System Equipment—(Class B).

460. Maintenance of Underground Conduits—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the underground conduits of its distribution system.

In the charges to this account include the cost of repairs to manholes, ducts and pipes, sewer connections, sewer traps, and like accessories.

461. Maintenance of Underground Conductors—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the underground conductors and accessory equipment of its distribution system.

In the charges to this account include the cost of repairs to cables and wires, insulators, and other equipment appurtenant to the underground conductors.

Maintenance of Services—(Class B).

462. Maintenance of Overhead Services—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the overhead service equipment of its distribution system.

In the charges to this account include the cost of repairs to conductors, main cutout switches, and other equipment appurtenant to the overhead services.

463. Maintenance of Underground Services—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the underground service equipment of its distribution system.

In the charges to this account include the cost of repairs to conductors, ducts, main cutout switches, and other equipment appurtenant to the underground services.

Maintenance of Transformers—(Class B).

464. Maintenance of Overhead Transformers—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the overhead transformers and devices of its distribution system.

465. Maintenance of Underground Transformers—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the underground transformers and devices of its distribution system.

466. Maintenance of Meters—(Classes A and B).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to the meters of its distribution system .

In the charges to this account include the cost of such repairs as readjusting, cleaning, and painting meters; also inserting jewels, pivots, magnets, and other new parts.

F. UTILIZATION SYSTEM OPERATING EXPENSE ACCOUNTS.

Operating Labor—(Classes B and C).

467. Municipal Street Arc System Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its municipal street arc system.

In the charges to this account include the cost of the labor of those employed in trimming, inspecting, setting, and removing municipal street arc lamps; patrolling municipal street arc lamp circuits; locating open circuits, crosses or circuits; and performing other services in the operation of the municipal street arc system.

Exclude from this account maintenance labor.

468. Municipal Street Incandescent System Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its municipal street incandescent system.

In the charges to this account include the cost of the labor of those employed in patrolling and inspecting municipal street incandescent lamps and appurtenant equipment; locating and adjusting trouble; renewing municipal incandescent lamps; and performing other services in the operation of the municipal street incandescent system.

Exclude from this account maintenance labor.

469. Private Street Arc System Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its private street arc system.

In the charges to this account include the cost of the labor of those employed in trimming, inspecting, setting, and removing private street

arc lamps; patrolling private street arc lamp circuits; locating open circuits, crosses or circuits; and performing other services in the operation of the private street arc system.

Exclude from this account maintenance labor.

470. Private Street Incandescent System Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its private street incandescent system.

In the charges to this account include the cost of the labor of those employed in patrolling and inspecting private street incandescent lamps and appurtenant equipment; locating and adjusting trouble, removing private incandescent lamps; and performing other services in the operation of the private street incandescent system.

Exclude from this account maintenance labor.

471. Commercial Arc System Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its commercial arc system.

In the charges to this account include the cost of the labor of those employed in trimming, inspecting, setting, and removing commercial arc lamps; patrolling commercial arc circuits; locating open circuits, crosses or circuits; and performing other services in the operation of the commercial arc system.

Exclude from this account maintenance labor.

472. Commercial Incandescent System Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its commercial incandescent system.

In the charges to this account include the cost of the labor of those employed in patrolling and inspecting commercial incandescent lamps and appurtenant equipment; locating and adjusting trouble; removing commercial incandescent lamps; and performing other services in the operation of the commercial incandescent system.

Exclude from this account maintenance labor.

473. Consumers' Premises Inspection Labor—(Class A).

Charge to this account the cost of labor employed by the utility in inspecting consumers' premises either in compliance with legal requirements or its own requirements made to insure safety of operation.

474. Other Consumers' Premises Labor—(Class A).

Charge to this account the cost of labor employed by the utility and furnished gratuitously to consumers for the purpose of maintaining the efficiency of their installations.

In the charges to this account include the cost of the labor of those employed in investigating complaints made by consumers; changing meters for test purposes at their requests; wiring their premises; in-

specting and testing new wiring and fixtures for them; inspecting, cleaning, and repairing electric signs on their premises; and performing similar services.

Operating Supplies and Expenses—(Class C).

Municipal Street Arc and Incandescent Systems Supplies and Expenses—(Class B).

475. Municipal Street Arc System Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its municipal street arc system.

In the charges to this account include the cost of carbons, globes, waste, reflectors, etc., and such expenses as train fares, carfares, hotel expenses, meals, and like necessary expenses incurred by the employees of the utility in the operation of the municipal street arc system.

476. Municipal Street Incandescent System Supplies and Expenses—(Class A.)

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its municipal street incandescent system.

In the charges to this account include the cost of lamps, outer globes, shades, sockets, canopies, etc., and such expenses as train fares, carfares, hotel expenses, meals, and like necessary expenses incurred by the employees of the utility in the operation of the municipal street incandescent system.

Private Street Arc and Incandescent Systems Supplies and Expenses—(Class B).

477. Private Street Arc System Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its private street arc system.

In the charges to this account include the cost of carbons, globes, waste, reflectors, etc., and such expenses as train fares, carfares, meals, and like necessary expenses incurred by the employees of the utility in the operation of the private street arc system.

478. Private Street Incandescent System Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its private street incandescent system.

In the charges to this account include the cost of incandescent lamps, outer globes, shades, sockets, canopies, etc., and such expenses as train fares, carfares, meals, and like necessary expenses incurred by the employees of the utility in the operation of the private street incandescent system.

Commercial Arc and Incandescent Systems Supplies and Expenses—(Class B).

479. Commercial Arc System Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its commercial arc system.

In the charges to this account include the cost of carbons, globes, waste, reflectors, etc., and such expenses as train fares, carfares, meals, and like necessary expenses incurred by the employees of the utility in the operation of the commercial arc system.

480. Commercial Incandescent System Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its commercial incandescent system.

In the charges to this account include the cost of incandescent lamps, outer globes, shades, sockets, canopies, etc., and such expenses as train fares, carfares, meals, and like necessary expenses incurred by the employees of the utility in the operation of the commercial incandescent system.

Other Operating Supplies and Expenses—(Class B).

481. Consumers' Premises Inspection Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in inspecting the premises of its consumers.

In the charges to this account include the cost of supplies used, the cost of municipal certificates and Board of Fire Underwriters' inspection certificates, and such other expenses as train fares, carfares, meals, and like necessary expenses incurred by the employees of the utility while engaged in inspecting the premises of consumers.

482. Other Consumers' Premises Supplies and Expenses—(Class A).

Charge to this account the cost of other supplies and expenses incurred for the benefit of the utility by its employees while performing services gratuitously on the premises of its consumers.

In the charges to this account include the cost of supplies used and such expenses as train fares, carfares, meals, and like necessary expenses incurred by the employees of the utility in investigating complaints made by its consumers; changing meters for test purposes at their requests; wiring their premises; inspecting and testing new wiring and fixtures for them; inspecting, cleaning, and repairing electric signs on their premises; and performing similar services.

Maintenance of Utilization System Equipment—(Class C).

Maintenance of Municipal Street Arc and Incandescent Systems—(Class B).

483. Maintenance of Municipal Street Arc System—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its municipal street arc system.

In the charges to this account include the cost of repairs to arc lamps, lamp fixtures, poles, cross arms, pins, braces, ropes, pulleys, weights, hangers, outriggers, cutouts, overhead and underground wires, and other equipment used exclusively in connection with the lighting of public streets by means of arc lamps.

In the charges to this account include also the cost of relocating municipal street arc lamps.

484. Maintenance of Municipal Street Incandescent System—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its municipal street incandescent system.

In the charges to this account include the cost of repairs to lamp fixtures, poles, cross arms, pins, braces, insulators, overhead and underground wires, and other equipment used exclusively in connection with the lighting of public streets by means of incandescent lamps.

In the charges to this account include also the cost of relocating municipal street incandescent lamps.

Maintenance of Private Street Arc and Incandescent Systems—(Class B).

485. Maintenance of Private Street Arc System—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its private street arc systems.

In the charges to this account, include the cost of repairs to arc lamps, lamp fixtures, poles, cross arms, pins, braces, insulators, ropes, pulleys, weights, hangers, outriggers, cutouts, overhead and underground wires, and other equipment used exclusively in connection with the lighting of private streets by means of arc lamps.

In the charges to this account include also the cost of relocating private street arc lamps.

486. Maintenance of Private Street Incandescent System—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its private street incandescent system.

In the charges to this account include the cost of repairs to fixtures, poles, cross arms, pins, braces, insulators, overhead and underground

wires, and other equipment used exclusively in connection with the lighting of private streets by means of incandescent lamps.

In the charges to this account include also the cost of relocating private street incandescent lamps.

Maintenance of Commercial Arc and Incandescent Systems—(Class B).

487. Maintenance of Commercial Arc System—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its commercial arc system.

In the charges to this account include the cost of repairs to arc lamps, lamp fixtures, cutouts, mast arms, hangers, pulleys, suspensions, weights, padlocks, wire and cable leads to lamps, and other equipment used exclusively in supplying light to commercial consumers by means of arc lamps owned by the utility.

In the charges to this account include also the cost of relocating commercial arc lamps.

488. Maintenance of Commercial Incandescent System—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its commercial incandescent system.

In the charges to this account include the cost of repairs to lamp fixtures, and other equipment used exclusively in supplying light to commercial consumers by means of incandescent lamps owned by the utility.

In the charges to this account include also the cost of relocating commercial incandescent lamps.

G. COMMERCIAL DEPARTMENT OPERATING EXPENSE ACCOUNTS.

Operating Labor—(Classes B and C).

489. Contract Department Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its contract department.

In the charges to this account include a proper proportion of the salaries of those officers and their assistants who are in charge of the utility's contract department; also the salaries of those clerks that are assigned to give attention to bill questions, receive applications, etc.

490. Meter Indexing Labor—(Class A).

Charge to this account the cost of labor employed by the utility in reading its meters.

In the charges to this account include the cost of the labor of employees engaged in reading meters and counting consumers' installations.

Operating Expense Accounts

491. Consumers' Accounting Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its accounting department.

In the charges to this account include the cost of the labor of the office manager and his assistants, bookkeepers, and clerks in the accounting department who are engaged in keeping accounts with consumers.

492. Collection Department Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its collection department.

In the charges to this account include the cost of the labor of collection office employees, collectors, cashiers, assistants, and all others engaged in collecting consumers accounts.

493. Other Commercial Department Labor—(Class A).

Charge to this account the cost of labor not provided for elsewhere employed by the utility in the operation of its commercial department.

In the charges to this account include the cost of the labor of janitors, messengers, watchmen, etc.

Operating Supplies and Expenses—(Classes B and C).

494. Contract Department Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its contract department.

In the charges to this account include the cost of stationery, printing, miscellaneous office supplies, and such expenses as train fares, carfares, hotel expenses, meals, and like necessary expenses incurred by the employees of the utility engaged in the contract department.

495. Meter Indexers' Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in reading its meters.

In the charges to this account include the cost of flash lights, meter reading sheets, binders, and like supplies, and such expenses as meals, carfares, and like necessary expenses incurred by the employees of the utility in reading meters.

496. Consumers' Accounting Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its accounting department.

In the charges to this account include the cost of stationery, printing, office supplies, and such expenses as meals, carfares, and like necessary expenses incurred by the employees of the utility engaged in keeping accounts with consumers.

497. Collection Department Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the operation of its collection department.

In the charges to this account include the cost of stationery, printing, office supplies, and such expenses as meals, carfares, and like necessary expenses incurred by the employees of the utility engaged in collecting consumers accounts.

498. Commercial Department Office Rent—(Class A).

Charge to this account the amount of rent accrued during each accounting period on property of others used by the utility for commercial office purposes. Charge also to this account all taxes borne by the utility on such property.

499. Other Commercial Department Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred, not provided for elsewhere, by the utility in the operation of its commercial department.

In the charges to this account include the cost of clock service, directories, drinking water, ice, laundry, light, heat, telephone, and like expenses.

H. NEW BUSINESS DEPARTMENT OPERATING EXPENSE ACCOUNTS.

New Business Salaries and Commissions—(Classes B and C).

500. New Business Management Salaries—(Class A).

Charge to this account the salaries of those employees of the utility who are engaged in the administration of the department which it maintains for the promotion of its electric business.

In the charges to this account include the salaries of the manager, his assistants, and clerks employed in the new business department.

501. New Business Soliciting Salaries—(Class A).

Charge to this account the salaries of those employees of the utility who are engaged in promoting its electric business through soliciting.

In the charges to this account include the salaries of canvassers, solicitors, etc.; also a proper proportion of the salaries of power and illuminating engineers who prepare estimates and give advice in connection with the solicitation of new business.

502. New Business Advertising Salaries—(Class A).

Charge to this account the salaries of those employees of the utility who are engaged in promoting its electric business through advertising.

In the charges to this account include the salaries of the advertising manager, his assistants and clerks, demonstrators, etc.

503. Other New Business Salaries—(Class A).

Charge to this account the salaries of employees of the utility not provided for elsewhere who are engaged in promoting its electric business. Charge also to this account the cost of labor employed by the utility in wiring consumers' premises and installing signs and other devices on the premises of consumers without charge in order to promote its electric business.

504. New Business Commissions—(Class A).

Charge to this account the amounts of commissions paid by the utility in order to promote its electric business.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each person to whom a commission is paid and the amount paid to him.

New Business Supplies and Expenses—(Classes B and C).

505. New Business Management Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in the administration of the department which it maintains for the promotion of its electric business.

In the charges to this account include the cost of stationery, printing, postage, miscellaneous office supplies, and such expenses as train fares, carfares, hotel expenses, meals, and like necessary expenses incurred by the employees of the utility in the administration of its new business department.

506. New Business Soliciting Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in promoting its electric business through soliciting.

In the charges to this account include the cost of stationery, printing, postage, etc., and such expenses as train fares, carfares, hotel expenses, meals, and like necessary expenses incurred by the employees of the utility while engaged in soliciting new business.

507. New Business Advertising Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred for the benefit of the utility by its employees in promoting its electric business through advertising.

In the charges to this account include the cost of newspaper advertisements, printed circulars, electric signs, posters, bulletins, booklets, stationery, printing, postage, and such expenses as train fares, carfares, hotel expenses, meals, and like necessary expenses incurred by the employees of the utility while engaged in promoting electric business through advertising.

508. New Business Wiring—(Class A).

Charge to this account the cost of materials and supplies used, and expenses incurred by the employees of the utility in promoting electric business by wiring gratuitously the premises of consumers.

509. New Business Signs and Devices—(Class A).

Charge to this account the cost of materials and supplies used, and expenses incurred by the employees of the utility in promoting electric business by furnishing gratuitously electric signs and devices to consumers.

510. New Business Appliance Show Room Rent—(Class A).

Charge to this account the amount of rent accrued during each accounting period on property rented by the utility from others and used by it to display electric appliances in order to promote its electric business.

If the utility leases this property for a long term and enjoys exclusive use thereof during the period of the lease, it shall charge the rent that accrues on such property to "702. Other Rent Deductions" account.

511. Other New Business Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred, not provided for elsewhere, by the employees of the utility in the promotion of its electric business.

I. GENERAL ADMINISTRATIVE EXPENSE ACCOUNTS.

General Administrative Salaries—(Classes B and C).

512. Salaries of General Officers—(Class A).

Charge to this account the salaries of officers employed by the utility whose jurisdiction extends over its entire business and whose services are not chargeable to any particular department.

In the charges to this account include the salaries of the president, vice-president, general manager, secretary, treasurer, comptroller, general auditor, etc.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount of each officer's salary.

513. Salaries of General Office Clerks—(Class A).

Charge to this account the salaries of clerks who are employed by the utility in its general office and whose services are not directly chargeable to any particular department.

In the charges to this account include the salaries of the general office auditors, bookkeepers, cashiers, paymasters, stenographers and other clerks connected with the general office.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount of each clerk's salary.

General Administrative Supplies and Expenses—(Class C).

General Administrative Supplies—(Class B).

514. General Office Stationery and Printing—(Class A).

Charge to this account the cost of stationery and printing used in the general office, except that which is used on work chargeable to particular departments.

In the charges to this account include the cost of blank books, letter paper, envelopes, printed forms, postage, carbon paper, blotters, and like items.

515. Other General Office Supplies—(Class A).

Charge to this account the cost of office supplies used in the general office, except those which are used on work chargeable to particular departments.

In the charges to this account include the cost of ink, inkstands, pens, penholders, pencils, paper clips and fasteners, pins, typewriter ribbons, waste baskets, and like items.

General Officers' and General Office Clerks' Expenses—(Class B).

516. General Officers' Expenses—(Class A).

Charge to this account the amount of expenses incurred for the benefit of the utility by its officers whose jurisdiction extends over the entire business and whose services are not chargeable to any particular department.

In the charges to this account include traveling, hotel and like necessary expenses incurred by the president, vice-presidents, general manager, secretary, treasurer, comptroller, general auditor, etc., while they are engaged in performing services for the utility.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount and nature of each officers' expenses.

517. General Office Clerks' Expenses—(Class A).

Charge to this account the amount of expenses incurred for the benefit of the utility by clerks who are employed in its general office and whose services are not directly chargeable to any particular department.

In the charges to this account include traveling, hotel, and like necessary expenses incurred by the general office auditors, bookkeepers, cashiers, paymasters, stenographers, and other clerks connected with the general office while they are engaged in performing services for the utility.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount and nature of each clerk's expenses.

Other General Administrative Expenses—(Class B).

518. General Law Expenses—(Class A).

Charge to this account all general law expenses incurred by the utility.

In the charges to this account include the pay and expenses of counsel, solicitors, and attorneys, their clerks and attendants, and the expenses of their offices if they are employed exclusively by the utility; fees paid to legal advisers not regular employees of the utility; cost of printing briefs, legal forms, testimony, reports, etc.; payments to arbitrators of disputed questions; payments of special fees, notarial fees, and witness fees not elsewhere provided for; expenses connected with taking depositions, court costs, and like expenses.

Exclude from this account all expenses incurred in connection with the defense and settlement of damage claims.

If the utility has a law department, it shall so keep the records supporting the entries to this account that it can furnish separate information as to the salaries, the supplies, and expenses thereof charged to this account.

519. General Office Rent—(Class A).

Charge to this account the amount of rent accrued during each accounting period on property of others used by the utility for general office purposes. Charge also to this account the taxes borne by the utility on such property.

520. Other General Office Expenses—(Class A).

Charge to this account expenses not provided for elsewhere, incurred for the benefit of the utility in connection with its general office.

In the charges to this account include the cost of light, heat, telephone, telegrams, messenger and janitor services, newspapers, periodicals, ice, drinking water, laundry, and like expenses.

521. Maintenance of General Office Structures—(Classes A B and C).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its general office buildings.

522. Maintenance of General Office Equipment—(Classes A B and C).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its general office equipment.

In the charges to this account include the cost of repairs to desks, chairs, tables, filing cases, book cases and racks, movable safes, typewriters, adding and calculating machines, addressographs, drafting tables and instruments, engineering instruments and other appliances used in connection with the general offices.

J. OTHER GENERAL EXPENSE ACCOUNTS.

General Labor—(Class C).

523. Store Labor—(Classes A and B).

Charge to this account the cost of labor employed by the utility in the operation of its store department.

In the charges to this account include the cost of the labor of storekeepers, clerks, and employees engaged in unloading, storing and otherwise handling materials and supplies in the storerooms and stock yards, collecting scrap material, etc.

Exclude from this account maintenance labor.

Stable and Garage Labor—(Class B).

524. Stable Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its stables.

In the charges to this account include the cost of the labor of hostlers, drivers, teamsters, and others employed in the utility's stables.

Exclude from this account maintenance labor.

525. Garage Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its garages.

In the charges to this account include the cost of the labor of chauffeurs, their attendants, and others employed in the utility's garages.

Exclude from this account maintenance labor.

Shop and Laboratory Labor—(Class B).

526. Shop Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its shops.

In the charges to this account include the cost of the labor of the superintendent, timekeepers, machinists, blacksmiths, carpenters, and other shop employees.

Exclude from this account maintenance labor.

527. Laboratory Labor—(Class A).

Charge to this account the cost of labor employed by the utility in the operation of its laboratories.

In the charges to this account include the cost of the labor of chemists and all other laboratory employees.

Exclude from this account maintenance labor.

Operating Expense Accounts

General Supplies and Expenses—(Class C).

528. Store Supplies and Expenses—(Classes A and B).

Charge to this account the cost of supplies used and expenses incurred by the utility in the operation of its store department.

In the charges to this account include the cost of stationery, printed forms, stock record books, and like supplies; the cost of lighting and heating storerooms, water for fire protection and general use, rent paid for storerooms and storage yards; also traveling and other necessary expenses incurred by employees of the utility while engaged in performing services in the operation of the store department.

Stable and Garage Supplies and Expenses—(Class B).

529. Stable Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred by the utility in the operation of its stables.

In the charges to this account include the cost of water, feed, bedding, blankets, axle grease and other supplies; also the cost of shoeing horses and other incidental expenses.

530. Garage Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred by the utility in the operation of its garages.

In the charges to this account include the cost of gasoline, kerosene, engine oil, and other automobile supplies; the cost of lighting and heating the garage; water, telephone, etc., and all necessary expenses incurred by the employees of the utility while engaged in the operation of the garages.

Shop and Laboratory Supplies and Expenses—(Class B).

531. Shop Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred by the utility in the operation of its shops.

In the charges to this account include the cost of power, fuel, oil, smithing and other supplies; the cost of lighting and heating the shops, water for general use and fire protection, etc., also all necessary expenses incurred by the employees of the utility while engaged in the operation of the shops.

532. Laboratory Supplies and Expenses—(Class A).

Charge to this account the cost of supplies used and expenses incurred by the utility in the operation of its laboratories.

In the charges to this account include the cost of chemicals and other supplies; also the cost of light, heat, water, soap, towels, and other like items.

533. Electric Franchise Requirements—(Classes A B and C).

Charge to this account at schedule rates the electricity supplied free by the utility to municipalities in compliance with the requirements of its franchise; also the cost of materials and supplies used and the amount

of expenses incurred by it in paving and performing other service in compliance with such requirements and for which it is not reimbursed.

Credit to "545. Free Municipal Electric Service" account the amounts charged to this account for electricity supplied free to municipalities.

534. Taxes—(Classes A B and C).

Charge to this account and credit to "176. Taxes Accrued" account the amount of taxes payable by the utility that have accrued upon its property used in its electric operations, and the amount of all other taxes that have accrued and are chargeable against its operating revenues.

535. Uncollectible Consumers' Accounts—(Classes A B and C).

Charge to this account and credit to "182. Uncollectible Consumers' Accounts Reserve" account the amount which, it is estimated, will, through gradual accumulation, be sufficient to provide for all accounts due from consumers, which prove impossible of collection because of the removal of such consumers beyond the jurisdiction of the State, the operation of the statute of limitations, discharge in bankruptcy, or for any other good and sufficient reason.

If the utility does not carry a reserve, charge directly to this account and credit to "117. Accounts Receivable from Consumers" account the amounts of those consumers accounts, which were charged to "117. Accounts Receivable from Consumers" account during the current year and which proved to be uncollectible. Charge those accounts which were charged to "117. Accounts Receivable from Consumers" account prior to the current year and which proved to be uncollectible during the current year to "812. Uncollectible Consumers' Account—Old Year" account.

Other General Expenses—(Class C).

536. Public Service Commission Expense—(Classes A and B).

Charge to this account expenses incurred by the utility in its transactions with The Public Service Commission.

In the charges to this account include fees and retainers and expenses of counsel, solicitors, attorneys, clerks, attendants, witnesses, and others whose services are secured for the defense or prosecution of those petitions presented to The Public Service Commission that affect the utility; the pay, traveling and other expenses of those specially employed or assigned to ascertain the value of property owned or used by the utility; the cost of stationery and printing and engineering supplies consumed; and other necessary expenses.

Exclude from this account and charge to the appropriate specific operating expense account those expenses, such as improvement of service and additional inspection, etc., which are made necessary by the rules, regulations, or orders of The Public Service Commission.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount and nature of each charge to this account.

Insurance and Pension Expense—(Class B).

537. Injuries and Damages—(Class A).

Charge to this account all expenses incurred by the utility for injuries to its employees and other persons and for damages to the property of others when such injuries and damages are caused by its electric operations.

In the charges to this account include the amount of awards of courts or other lawful authority, such as workmen's compensation boards, etc.; of all allowances by the utility itself for damages to or destruction of property other than that owned by the utility, and for injuries and deaths of employees and other persons. In addition include such items of expense as contributions to hospitals, transportation of injured persons, fees of physicians and surgeons, or, if regularly employed by the utility, a proportion of their salaries and expenses, nurses and hospital charges, cost of medical and surgical supplies, expenditures for funeral and burial services, the salaries of the utility's claim agents and adjusters and their assistants while engaged in settling damage, injury, or death claims which are caused by its electric operations, the compensation of the solicitor or counsel while engaged in attending to law suits which develop from such claims and all court costs connected therewith paid by the utility.

If the utility carries a reserve for injuries and damages, charge to this account and credit to "181. Injuries and Damages Reserve" account the amount which it is estimated, will, through gradual accumulation, be sufficient to provide for injuries and damages. When payments are made for such injuries and damages, charge the amounts of them to "181. Injuries and Damages Reserve" account.

538. Other Insurance—(Class A).

Charge to this account all other insurance expenses incurred by the utility.

In the charges to this account include premiums paid to insurance companies for fire, casualty, boiler, fidelity, burglar, and other insurance; and, in case the utility carries its own insurance risks, the salaries of those employed in its insurance department and all other expenses connected therewith.

If the utility carries all or part of its own insurance risks, charge to this account and credit to "180. Insurance Reserve" account that amount which, it is estimated, will, through gradual accumulation be sufficient to provide for all insurance losses to the property of the utility.

The credit to "180. Insurance Reserve" account shall not include any provision for the expenses of the insurance department.

If the utility carries its own insurance risks it shall so keep the records supporting the entries to this account that it can furnish separate information as to the amount of salaries, supplies, and expenses charged hereto.

OPERATING EXPENSE ACCOUNTS

539. PENSIONS—(Class A).

Charge to this account the amounts of pensions paid to retired employees of the utility, or their heirs, and the salaries and other expenses of those employed in its pension department.

The records supporting the entries to this account shall be so kept that the utility can furnish separate information as to the amount of salaries, supplies and expenses charged hereto.

540. ABANDONED ENGINEERING PROJECTS—(Classes A and B).

Charge to this account and credit to "133. PRELIMINARY SURVEY AND INVESTIGATION CHARGES" account all expenditures for preliminary surveys, plans, investigations, etc., made for determining the feasibility of projects which are not brought to completion.

541. OTHER GENERAL EXPENSE—(Classes A and B).

Charge to this account all general expenses not provided for elsewhere.

In the charges to this account include the cost of publishing annual reports, advertising notices of stockholders' meetings, dividend notices, other corporate and financial notices; association dues, subscriptions, fees of transfer agents, registrars of stock and fiscal agents, and like expenses.

GENERAL ADJUSTMENTS—(Class C).

542. INVENTORY ADJUSTMENTS—(Classes A and B).

Charge or credit to this account, when an actual inventory of materials and supplies is taken, the shortages or overages disclosed by such inventory as compared with the balance shown in "121. MATERIALS AND SUPPLIES" account at the date of such inventory.

If materials and supplies have been used in construction as well as in operation, a proper proportion of such shortages or overages may be debited or credited to "297. OTHER EXPENDITURES DURING CONSTRUCTION" account.

Inventories of materials and supplies shall be taken at least annually.

543. DISCOUNT ON MATERIALS AND SUPPLIES—(Classes A and B).

Credit to this account all discounts which are received through prompt payments for materials and supplies consumed in operations and which cannot be applied directly to the invoice cost of such materials and supplies.

544. UTILITY'S ELECTRICITY USED IN OPERATIONS—(Classes A and B).

Credit to this account the cost of electricity generated by the utility and consumed in its operations.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the cost of electricity charged to each functional operation, such as generation, transmission, etc.

545. FREE MUNICIPAL ELECTRIC SERVICE—(Classes A and B).

Credit to this account the amounts charged to "533. ELECTRIC FRANCHISE REQUIREMENTS" account for electricity supplied free by the utility to municipalities under the terms of its franchises.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the value and quantity of electricity supplied free to each municipality for each use, such as street arc lighting, etc.

Maintenance of General Structures—(Classes B and C).

546. Maintenance of General Store Structures—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its general store buildings.

547. Maintenance of General Stable Structures—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed and expenses incurred by the utility in making repairs to to its stables and buildings appurtenant to them.

548. Maintenance of General Garage Structures—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its garages, and buildings appurtenant to them.

549. Maintenance of General Shop Structures—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its general shop buildings.

550. Maintenance of General Laboratory Structures—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its buildings used for laboratory purposes.

551. Maintenance of Other General Structures—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its general structures not provided for in any of the preceding maintenance accounts.

Maintenance of General Equipment—(Classes B and C).

552. Maintenance of General Store Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its general store equipment.

In the charges to this account include the cost of repairs to movable counters and shelves, carts, barrows, trucks, derricks, cranes, hoists, other loading and unloading machinery, and other apparatus and appliances used in handling materials and supplies.

553. Maintenance of General Stable Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its general stable equipment.

In the charges to this account include the cost of repairs to harness, wagons, apparatus for shoeing horses and repairing harness and vehicles, and all appliances used in the stables.

554. Maintenance of General Garage Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its general garage equipment.

In the charges to this account include the cost of repairs to automobiles, bicycles, motorcycles, and other appliances used in connection with the garages.

555. Maintenance of General Shop Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its general shop equipment.

In the charges to this account include the cost of repairs to furnaces, boilers, gas producers, engines, electric generators, other power apparatus provided for operating general shop machinery, machine tools, cranes, hoists, shafting, belting, smithing equipment other than that used for shoeing horses and repairing vehicles, and other appliances used in connection with the general shops.

556. Maintenance of General Laboratory Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to its general laboratory equipment.

557. Maintenance of Other General Equipment—(Class A).

Charge to this account the cost of labor employed, materials and supplies consumed, and expenses incurred by the utility in making repairs to that part of its general equipment that is not provided for in any of the preceding general maintenance accounts.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to each kind of equipment the cost of repairing which is charged to this account.

558. Renewals and Replacements—(Classes A B and C).

Charge to this account and credit to "183. Reserve for Renewals and Replacements" account that amount which it is estimated, will, through regular application over the life of the structures and equipment of the utility's electric system, provide an adequate reserve to cover the depreciation accrued upon such structures and equipment.

Operating Expense Accounts

559. Extraordinary Renewals and Replacements—(Classes A B and C).

Charge to this account and credit, as it applies, either to "131. Property Abandoned" or "132. Extraordinary Casualties" account that amount which will, through regular application, amortize those losses suffered by the utility either from the abandonment of its property or from extraordinary casualties.

The utility shall not amortize any loss through this account until it obtains the permission of The Public Service Commission.

560. Amortization of Franchises, Patent Rights and Licenses—(Classes A B and C).

Charge to this account and credit to "184. Amortization of Other Capital Reserve" account that amount which, through regular application, will provide at the expiration of the lives of the utility's limited franchises, patent rights, and licenses, a reserve equal to their original money cost.

561. Joint Operating Expenses Transferred—(Classes A B and C).

Credit to this account that portion, which is chargeable to others, of the expenses incurred by the utility in operating any property used in electric service for the joint benefit of itself and others under an arrangement for apportioning such expenses on the basis of the relative amounts of benefit to the several participants.

The amount credited to this account shall not include any allowance for profit or return upon the value of such property.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each party with whom it enters into such an agreement; whether or not it controls, is controlled by, or is in any way affiliated with each party; the terms of each agreement; the expenses incurred thereunder as they apply to each functional division of operating expenses in the detail provided in this classification, the portion thereof charged to each party, and the basis of the charge.

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PRESCRIBED FOR CLASSES A B AND C ELECTRIC UTILITIES.

III. NON OPERATING REVENUE ACCOUNTS.

Account Number.	Name of Account.	Class.			Page.
600.	Merchandise Sales	A	B	C	144
601.	Jobbing Work Revenue	A	B	C	144
	Rent Revenues			C	144
602.	Rents from Lease of Electric Properties	A	B		144
	Other Rent Revenues		B		144
603.	Rents from Lease of Other Properties	A			144
604.	Joint Facility Rent	A			145
	Interest Revenues		B	C	145
605.	Interest from Investment Securities	A			145
606.	Interest from Other Sources	A			145
607.	Dividends on Investment Securities	A	B	C	146
	Sinking and Other Reserve Fund Revenues			C	146
608.	Sinking Fund Revenues	A	B		146
609.	Insurance and Other Reserve Fund Revenues	A	B		146
610.	Profit from Operations of Others	A	B	C	146
611.	Sub Utility Revenues	A	B	C	147
612.	Other Non Operating Revenues	A	B	C	147

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PRESCRIBED FOR "CLASS B" ELECTRIC UTILITIES.

III. NON OPERATING REVENUE ACCOUNTS.

Account Number.	Name of Account.	Page.
600.	Merchandise Sales	144
601.	Jobbing Work Revenue	144
602.	Rents from Lease of Electric Properties	144
603–604.	Other Rent Revenues	144
605–606.	Interest Revenues	145
607.	Dividends on Investment Securities	146
608.	Sinking Fund Revenues	146
609.	Insurance and Other Reserve Fund Revenues	146
610.	Profit from Operations of Others	146
611.	Sub Utility Revenues	147
612.	Other Non Operating Revenues	147

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PRESCRIBED FOR "CLASS C" ELECTRIC UTILITIES.

III. NON OPERATING REVENUE ACCOUNTS.

Account Number.	Name of Account.	Page.
600.	MERCHANDISE-SALES	144
601.	JOBBING WORK REVENUE	144
602–604.	RENT REVENUES	144
605–606.	INTEREST REVENUES	145
607.	DIVIDENDS ON INVESTMENT SECURITIES	146
608–609.	SINKING AND OTHER RESERVE FUND REVENUES	146
610.	PROFIT FROM OPERATIONS OF OTHERS	146
611.	SUB UTILITY REVENUES	147
612.	OTHER NON OPERATING REVENUES	147

TEXT EXPLANATORY OF INCOME ACCOUNTS.

III. NON OPERATING REVENUE ACCOUNTS.

Credit to the appropriate numbered accounts listed under this caption or to the appropriate subcaptions under which such numbered accounts are listed the amounts earned by the utility from sources other than the sales of electricity.

These subcaptions as well as the numbered accounts listed under them are account titles. The letter, or letters, after each subcaption or numbered account indicates the class of the utility that is required to keep the account title prefixed thereto.

600. MERCHANDISE SALES—(Classes A B and C).

Credit to this account the amount earned by the utility from its sales of such electric appliances as lamps, fans, irons, motors, grills, heaters, washing machines, and like electric utensils.

601. JOBBING WORK REVENUE—(Classes A B and C).

Credit to this account and charge to "119. OTHER ACCOUNTS RECEIVABLE" account the amount earned by the utility from such services performed for its consumers or others as wiring premises for lighting or power purposes, and rearranging wiring and connected fixtures, and performing like services.

RENT REVENUES—(Class C).

602. RENTS FROM LEASE OF ELECTRIC PROPERTIES—(Classes A and B).

Credit to this account the rental earned by the utility from land, structures, or equipment used in the production and sale of electricity which is either owned by the utility or held by it under lease and which in turn is leased by it to others and is, during the period of such lease, subject to their exclusive control.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the purpose for which each item of electric property is leased by the utility to others, the name of the lessees, the rental consideration, the duration of the lease, whether or not the utility controls, is controlled by, or is in any way affiliated with the lessees.

OTHER RENT REVENUES—(Class B).

603. RENTS FROM LEASE OF OTHER PROPERTIES—(Class A).

Credit to this account the rental earned by the utility from land, structures, or equipment not used in the production and sale of electricity, which is owned by the utility or held by it under lease and which in turn is rented by the utility to others under lease or otherwise.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the purpose for which each item of property is rented to others, to whom it is rented, the period for which it is rented, and the consideration.

NON OPERATING REVENUE ACCOUNTS

604. JOINT FACILITY RENT—(Class A).

Credit to this account the amount of joint facility rent which the utility receives from others on its electric properties maintained and operated by it for the joint benefit of itself and others under a joint agreement for sharing the expenses of operating such property on a basis of the relative amounts of benefits received by the participants.

By joint facility rent on such property is meant the amount of rent, profit, or return thereon which the utility receives from others in addition to their portion of the expenses of operating such properties.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each party with whom it enters into such an agreement; whether or not it controls, is controlled by, or is in any way affiliated with each party; the terms of each agreement; the amount of rent received thereon and the calculation thereof.

INTEREST REVENUES—(Classes B and C).

605. INTEREST FROM INVESTMENT SECURITIES—(Class A).

Credit to this account the interest earned on all interest bearing securities owned by the utility and carried in "104. INVESTMENT SECURITIES" account.

Interest is earned either when it has been actually collected or when it has accrued and the collection of it is reasonably assured either by past experience, guaranty, or otherwise.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each issuer of interest bearing securities held by the utility; whether or not such issuer controls, is controlled by, or is in any way affiliated with the utility; the dates of issue and maturity of such securities; the par value thereof; rate of interest, and the amount of interest earned on the securities of each issuer.

606. INTEREST FROM OTHER SOURCES—(Class A).

Credit to this account the amount of interest earned on all interest bearing assets of the utility except those provided for in "104. INVESTMENT SECURITIES" account.

Interest is earned either when it has been actually collected or when it has accrued and the collection of it is reasonably assured either by past experience, guaranty, or otherwise.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount of interest bearing debt, the interest on which is applicable to this account, owed to the utility; the name of each debtor and the age of his debt; the rate and amount of interest earned on such debt; whether or not such debtor controls, is controlled by, or is in any way affiliated with the utility.

NON OPERATING REVENUE ACCOUNTS

607. DIVIDENDS ON INVESTMENT SECURITIES—(Classes A B and C).

Credit to this account at their cash value all dividends received upon stocks held by the utility and carried in "104. INVESTMENT SECURITIES" account.

The records supporting the entries to this account shall be so kept that the utilty can furnish information as to the name of each issuer of stock held by the utility upon which dividends were received; whether or not such issuer controls, is controlled by, or is in any way affiliated with the utility; the par value of such stock, the rate and the amount of dividend received thereon; the date it was declared and when it was received.

SINKING AND OTHER RESERVE FUND REVENUES—(Class C).

608. SINKING FUND REVENUES—(Classes A and B).

Credit to this account the amount earned on cash, securities, or other assets carried by the utility in "110. SINKING FUND ASSETS" account.

Exclude from this account any interest or dividends on securities issued or assumed by the utility and held in "110. SINKING FUND ASSETS" account.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to each kind of asset, from which revenue is derived, carried in "110. SINKING FUND ASSETS" account; the face or par value of each kind of asset and the rate and amount of interest or dividends thereon; the name of each issuer of securities carried among such assets; whether or not such issuer controls, is controlled by, or is in any way affiliated with the utility.

609. INSURANCE AND OTHER RESERVE FUND REVENUES—(Classes A and B).

Credit to this account the amount earned on cash, securities, or other assets carried by the utility in "111. INSURANCE AND OTHER RESERVE FUND ASSETS" account.

Exclude from this account any interest or dividends on securities issued or assumed by the utility and held in "111. INSURANCE AND OTHER RESERVE FUND ASSETS" account.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to each kind of asset, from which revenue is derived, carried in "111. INSURANCE AND OTHER RESERVE FUND ASSETS" account; the face or par value of each kind of asset, and the rate and amount of interest or dividends thereon; the name of each issuer of securities carried among such assets; whether or not such issuer controls, is controlled by, or is in any way affiliated with the utility.

610. PROFIT FROM OPERATIONS OF OTHERS—(Classes A B and C).

Credit to this account that portion of the profits made by others in the operations of their properties to which the utility is entitled by contractual agreement.

Exclude from this account dividends or other returns upon securities and interest upon construction advances and other loans.

The records supporting the entries to this account shall be so kept that the utility can furnish for each contract information as to the name of each party with whom the utility enters into such contract; the nature of his operations and the description and location of the property operated by him; the total amount of profits made in his operations and the portion thereof to which the utility is entitled.

611. SUB UTILITY REVENUES—(Classes A B and C).

Credit to this account the amount received by the utility from the operation of that portion of its property that is used in public services other than electric.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount of revenue received from the operations of each sub utility.

612. OTHER NON OPERATING REVENUES—(Classes A B and C).

Credit to this account the amounts not provided for elsewhere, earned by the utility from non operating sources.

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PRESCRIBED FOR CLASSES A B AND C ELECTRIC UTILITIES.

IV. NON OPERATING EXPENSE ACCOUNTS.

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650.	Merchandise Sales Expense	A B C	151
651.	Jobbing Work Expense	A B C	151
	Rent Expense	C	151
652.	Lease of Electric Properties Expense	A B	151
653.	Lease of Other Properties Expense	A B	151
654.	Interest Expense	A B C	151
655.	Dividend Expense	A B C	152
656.	Expense of Procuring Profits from Operations of Others	A B C	152
657.	Sub Utility Expenses	A B C	152
658.	Non Operating Taxes	A B C	152
659.	Uncollectible Non Operating Revenues	A B C	152
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PRESCRIBED FOR "CLASS B" ELECTRIC UTILITIES.

IV. NON OPERATING EXPENSE ACCOUNTS.

Account Number.	Name of Account.	Page.
650.	Merchandise Sales Expense	151
651.	Jobbing Work Expense	151
652.	Lease of Electric Properties Expense	151
653.	Lease of Other Properties Expense	151
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655.	Dividend Expense	152
656.	Expense of Procuring Profits from Operations of Others	152
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PRESCRIBED FOR "CLASS C" ELECTRIC UTILITIES.

IV. NON OPERATING EXPENSE ACCOUNTS.

Account Number.	Name of Account.	Page.
650.	Merchandise Sales Expense	151
651.	Jobbing Work Expense	151
652–653.	Rent Expense	151
654.	Interest Expense	151
655.	Dividend Expense	152
656.	Expense of Procuring Profits from Operations of Others	152
657.	Sub Utility Expenses	152
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TEXT EXPLANATORY OF INCOME ACCOUNTS.

IV. NON OPERATING EXPENSE ACCOUNTS.

Charge to the appropriate numbered accounts listed under this caption or to the appropriate subcaptions under which such numbered accounts are listed, the amounts of non operating expenses incurred by the utility.

These subcaptions as well as the numbered accounts listed under them are account titles. The letter, or letters, after each subcaption or numbered account indicates the class of the utility that is required to keep the account title prefixed thereto.

650. MERCHANDISE SALES EXPENSE—(Classes A B and C).

Charge to this account the cost to the utility of such electric appliances sold by it as lamps, fans, irons, motors, grills, heaters, washing machines, and like utensils; also all expenses incurred by it in selling such appliances.

651. JOBBING WORK EXPENSE—(Classes A B and C).

Charge to this account the cost of labor employed, materials and supplies consumed and expenses incurred by the utility on jobbing work which it does for its consumers and others and for which it charges them.

In the charges to this account include such work as wiring premises for lighting or power purposes, rearranging wiring and electric fixtures, installing electric apparatus and performing like services.

RENT EXPENSE—(Class C).

652. LEASE OF ELECTRIC PROPERTIES EXPENSE—(Classes A and B).

Charge to this account all expenses incurred by the utility in connection with its electric properties leased to others.

In the charges to this account include commissions and fees; the cost of advertising and other expenses of procuring tenants, drawing contracts and leases, collecting or enforcing payment of rent, ousting tenants, repairs borne by the utility, and all other necessary expenses except taxes.

653. LEASE OF OTHER PROPERTIES EXPENSE—(Classes A and B).

Charge to this account all expenses incurred by the utility in connection with its properties, other than those used in the production and sale of electricity, leased to others.

In the charges to this account include commissions and fees; cost of advertising and other expenses of procuring tenants, drawing contracts and leases, collecting or enforcing payment of rent, ousting tenants, repairs borne by the utility, and all other necessary expenses except taxes.

654. INTEREST EXPENSE—(Classes A B and C).

Charge to this account all expenses incurred by the utility in procuring interest due on its investment securities, short term notes, deposits, and all other interest bearing assets except those carried in sinking and other reserve funds.

In the charges to this account include the cost of collecting interest, investigating delay in and enforcing the payment of interest, and all

other expenses chargeable against the interest revenue of the utility except taxes.

655. DIVIDEND EXPENSE—(Classes A B and C).

Charge to this account all expenses incurred by the utility in procuring dividends on the stocks of other corporations owned by it.

In the charges to this account include the cost of investigating the affairs of such corporations either for the purpose of detecting mismanagement, or inducing the declaration of dividends, or enforcing payment of dividends when declared; and all other necessary expenses except taxes assessed against such dividends.

656. EXPENSE OF PROCURING PROFITS FROM OPERATIONS OF OTHERS—(Classes A B and C).

Charge to this account all expenses incurred by the utility in procuring profits from the operations of others.

In the charges to this account include the cost of negotiating contracts which entitle the utility to share in the profits from other's operations, modifying or cancelling such contracts, collecting the utility's portion of such profits, and all other necessary expenses incurred in acquiring these profits.

657. SUB UTILITY EXPENSES—(Classes A B and C).

Charge to this account all expenses incurred by the utility in the operation of that portion of its property that is used in public services other than electric.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount of expenses incurred in the operation of each sub utility.

658. NON OPERATING TAXES—(Classes A B and C).

Charge to this account and credit to "176. TAXES ACCRUED" account the amount of taxes payable by the utility that have accrued upon its property not used in the conduct of its electric operations, and the amount of all other taxes that have accrued and are chargeable against its non operating revenues.

Charge taxes that are applicable to sub utility operations to the appropriate tax accounts included in "657. SUB UTILITY EXPENSES" account.

659. UNCOLLECTIBLE NON OPERATING REVENUES—(Classes A B and C).

Charge to this account and credit to the asset account, to which it was previously charged, the amount of any revenue that has been credited to any of the non operating revenue accounts during the current year and has proved to be uncollectible.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each debtor whose uncollectible account has been charged to this account; the reason and authority for making each charge to this account; the nature, age, and amount of each account chargeable hereto.

660. OTHER NON OPERATING EXPENSE—(Classes A B and C).

Charge to this account all non operating expenses which are not provided for in any of the other non operating expense accounts.

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PRESCRIBED FOR CLASSES A B AND C ELECTRIC UTILITIES.

V. GROSS INCOME DEDUCTION ACCOUNTS.

Account Number.	Name of Account.	Class.	Page.
	Rent Deductions	C	156
700.	Rent for Lease of Electric Properties	A B	156
701.	Joint Facility Rent	A B	156
702.	Other Rent Deductions	A B	156
	Interest Deductions	C	157
703.	Interest Accrued on Funded Debt	A B	157
704.	Interest Accrued on Unfunded Debt	A B	157
	Contractual Deductions from Income	C	157
705.	Guaranties of Periodic Payments	A B	157
706.	Loss on Operations of Others	A B	158
707.	Other Contractual Deductions from Income	A B	158
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708.	Amortization of Debt Discount and Expense	A B	158
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710.	Other Deductions from Income	A B C	159
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V. GROSS INCOME DEDUCTION ACCOUNTS.

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TEXT EXPLANATORY OF INCOME ACCOUNTS.

V. GROSS INCOME DEDUCTION ACCOUNTS.

RENT DEDUCTIONS—(Class C).

700. RENT FOR LEASE OF ELECTRIC PROPERTIES—(Classes A and B).

Charge to this account and credit to "177. OTHER ACCRUED LIABILITIES" account the amount of rent that accrues during each accounting period on the electric system properties of others held and operated by the utility under a form of lease whereby it enjoys the exclusive use and possession of such properties.

The records supporting the entries to this account shall be so kept that the utility can furnish for each lease information as to the name of the lessor, the kind of property leased by him, and the utility function that it performs; the terms and the period of the lease and the amount of rent payable thereunder; whether such lessor controls, is controlled by, or is in any way affiliated with the utility; whether the rent is payable in cash, or is disbursed by the utility for the lessor as interest on funded debt, guaranteed dividends on stocks or otherwise.

701. JOINT FACILITY RENT—(Classes A and B).

Charge to this account the amount of joint facility rent which the utility pays to others on their electric properties maintained and operated by them for the joint benefit of themselves and the utility under a joint agreement for sharing the expenses of operating such property on a basis of the relative amounts of benefit received by the participants.

By joint facility rent on such property is meant the amount of rent, profit, or return thereon which the utility pays to others in addition to its portion of the expenses of operating such property.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each party with whom it enters into such an agreement; whether or not the utility controls, is controlled by, or is in any way affiliated with each party; the terms of each agreement; the amount of rent paid thereon and how this amount was determined.

702. OTHER RENT DEDUCTIONS—(Classes A and B).

Charge to this account and credit to "177. OTHER ACCRUED LIABILITIES" account the amount of rent, not provided for elsewhere, that accrues during each accounting period on property of others used by the utility.

Exclude from this account rent provided for in "425. TRANSMISSION SYSTEM RENT", "455. DISTRIBUTION SYSTEM RENT". "498. COMMERCIAL DEPARTMENT OFFICE RENT", "510. NEW BUSINESS APPLIANCE SHOW ROOM RENT" and "519. GENERAL OFFICE RENT".

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each party to whom the rent chargeable to this account is paid; the kind of property rented from him, the purpose for which it is used by the utility, and the amount of rent payable thereon; whether such party controls, is controlled by, or is in any way affiliated with the utility.

Gross Income Deduction Accounts

Interest Deductions—(Class C).

703. Interest Accrued on Funded Debt—(Classes A and B).

Charge to this account and credit to "174. Unmatured Interest Accrued on Funded Debt" account, the amount of interest that accrues during each accounting period upon the funded indebtedness of the utility.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount of interest accrued during each accounting period upon each class of bonds issued by the utility, each real estate mortgage, advances from affiliated companies for construction, equipment, additions and betterments, and each item of other funded debt; the rate of interest and the principal of each of the above items of funded debt upon which each charge to this account was calculated; and the date upon which each item of such debt was incurred and the date when it is payable.

704. Interest Accrued on Unfunded Debt—(Classes A and B).

Charge to this account and credit to "175. Unmatured Interest Accrued on Unfunded Debt" account, the amount of interest that accrues during each accounting period upon all unfunded debt of the utility.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the nature of each item of unfunded debt the interest on which is chargeable to this account, the principal thereof, the rate of interest, the amount of interest accrued thereon duriug each accounting period, the name of each party to whom such debt is owed, and the dates on which it was incurred and is payable.

Contractual Deductions from Income—(Class C).

705. Guaranties of Periodic Payments—(Classes A and B).

Charge to this account as they become liabilities, the amounts of all obligations incurred by the utility under contracts in which it has guaranteed to make anuual or more frequent payments of money owed by others or to discharge other obligations assumed by them in case they default. The guaranties of such payments and other obligations become actual liabilities of the utility when those whose duty it is to make such payments or discharge such obligations fail to fulfill their duties.

Exclude from this account all amounts for which the utility becomes liable as a result of its guaranties of the payment of the principal of the fuuded debt of others, and also all other obligations in the guaranteeing of which the utility has required sufficient security to protect it against any loss therefrom.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name and amount of each obligation which is chargeable to this account, the purpose for which such obligation was guaranteed by the utility, whether those, whose obligations are guaranteed, control, are controlled by, or are in any way affiliated with the utility.

Gross Income Deduction Accounts

706. Loss on Operations of Others—(Classes A and B).

Charge to this account the amount which the utility by contractual agreement is obliged to contribute to reimburse others for losses which result from their operations.

The records supporting the entries to this account shall be so kept that the utility can furnish for each contract information as to the name of each party with whom the utility has entered into such a contract, the nature of his operations and the location of the property operated by him, the total amount of loss suffered from his operations, the portion of it charged to the utility, and the basis upon which such charge was made.

707. Other Contractual Deductions from Income—(Classes A and B).

Charge to this account as they accrue and become liabilities of the utility, the amounts of all obligations which are incurred by the utility under contracts and which are not provided for elsewhere. This account includes only those items that are chargeable to income and does not include any liabilities for purchases.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the nature and amount of each charge to this account.

Amortization Deductions—(Class C).

708. Amortization of Debt Discount and Expense—(Classes A and B).

Charge, at or before the close of each fiscal period, to this account and credit to "130. Unamortized Debt Discount and Expense" account that proportion of the unextinguished discount and expense of the utility which is applicable thereto.

The charge for each fiscal period shall be such an amount that it will, through regular application during the period from the date of the sale to the date of maturity of the evidences of indebtedness upon which the discount and expense was incurred, completely extinguish such discount and expense.

The utility may amortize its debt discount and expense sooner by charging all or part of it, either at the time of the issue of the debt to which it applies or later, to "811. Other Deductions from Surplus" account.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount of debt discount and expense charged to this account during each fiscal period for each class of its funded debt, the date of issue and maturity of the debt to which such discount applies, and the method whereby charges to this account are determined.

709. Amortization of Interests in Landed Capital—(Classes A and B).

Charge to this account and credit to "184. Amortization of Other Capital Reserve" account that amount which, through regular application, will provide at the expiration of the lives of the utility's limited rights of ways, leaseholds and water power rights, a reserve equal to their original money cost.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount charged to this account during each fiscal period for each interest in landed capital, the date when such interest in landed capital was acquired and the date when its life expires, and the method by which the charges to this account were determined.

710. Other Deductions from Income—(Classes A B and C).

Charge to this account all those amounts that are deducted from the income of the utility and are not provided for elsewhere.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the nature and amount of each different charge to this account and the name of the account that is credited when this account is charged.

711. Amortization of Premium on Debt—(Classes A B and C).

Credit, at or before the close of each fiscal period, to this account and charge to "178. Unamortized Premium on Debt" account such a proportion of the premium as is based upon the life of the debt upon which the premium was received from the date of its issue to the date of its maturity.

If the utility elects not to extinguish its premium until the debt to which it is applicable is retired or matures, it shall credit to this account that portion of the premium that is applicable to the year in which the debt is retired or matures and it shall credit the balance of the premium to "802. Other Additions to Surplus" account.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount of premium credited to this account during each fiscal period for each class of the utility's debt, and the dates of issue and maturity of each class of such debt.

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NET INCOME AND NET INCOME APPROPRIATION ACCOUNTS.

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PRESCRIBED FOR "CLASS C" ELECTRIC UTILITIES.

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TEXT EXPLANATORY OF INCOME ACCOUNTS.

VI. NET INCOME OR LOSS ACCOUNT.

725. PROFIT AND LOSS—CURRENT YEAR—(Classes A B and C).

At the close of each fiscal period the utility shall transfer to this account all of the balances in its operating revenue and expense accounts, non operating revenue and expense accounts, and gross income deduction accounts. The result obtained by assembling in this account all of these credit and debit balances is the net income or net loss of the utility for the fiscal year to which they pertain.

If it is the practice of the utility to appropriate any of its net income for sinking funds and other reserves, or for dividends, or for investment in fixed capital, it shall charge the amounts of such appropriations to this account. After these charges have been made, it shall close this account by transferring the balance to "190. CORPORATE SURPLUS UNAPPROPRIATED" account. If it does not make any such appropriation it shall transfer the net income or loss to "190. CORPORATE SURPLUS UNAPPROPRIATED" account.

If the utility is a sole proprietorship or a partnership it shall close this account by the transfer of the proper share in the profit or loss to the appropriate proprietors capital accounts.

This account shall be closed at the end of each fiscal period.

VII. NET INCOME APPROPRIATION ACCOUNTS.

Charge to the appropriate numbered accounts listed under this caption or to the appropriate subcaptions under which such numbered accounts are listed the amounts which the utility appropriates from its net income during each fiscal period for sinking and other reserve funds, dividends, or investment in fixed capital.

At the end of each fiscal period it shall close all of these accounts into "725. PROFIT AND LOSS—CURRENT YEAR" account.

These subcaptions as well as the numbered accounts listed under them are account titles. The letter, or letters, after each subcaption or numbered account indicates the class of the utility that is required to carry the account title prefixed thereto.

NET INCOME APPROPRIATED FOR RESERVE FUNDS—(Class C).

750. NET INCOME APPROPRIATED FOR SINKING FUNDS—(Classes A and B).

Charge to this account and credit to "188. SURPLUS RESERVED FOR SINKING FUNDS" account the amounts that are definitely set aside from the net income of the utility and invested or placed in the care of its trustees or other fiscal agents for the purpose of providing funds for the redemption of funded debt obligations that have been issued or assumed by it subject to sinking fund requirements.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each sinking fund and the amount appropriated to it during each year from the net income of the utility, and the basis upon which appropriations are made for each fund.

Net Income Appropriation Accounts

751. Net Income Appropriated for Other Reserve Funds—(Classes A and B).

Charge to this account and credit to "189. Other Surplus Reserves" account the amounts set aside from the net income of the utility and held in reserve for purposes not provided for elsewhere.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name and purpose of each reserve for which charges are made to this account, the amount appropriated to it during each fiscal period from the net income of the utility, and the basis upon which such appropriation is made.

752. Net Income Appropriated for Dividends—(Classes A B and C).

Charge to this account and credit to "170. Dividends Payable" account the amount of dividends declared from the net income of the utility upon the actually outstanding capital stock that has been issued or assumed by it.

This account shall not include charges for dividends on any capital stock, issued or assumed by the utility, which is owned by it and either held in its treasury, special deposits, sinking or other reserve funds, or pledged as collateral.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each class of stock the dividends declared on which were charged to this account, the par value of each class of such stock and the rate and amount of dividends declared thereon, the resolution by which each dividend was declared, the date of its declaration and the date of its payment, whether it is to be paid in cash, stock or otherwise.

753. Net Income Appropriated for Investment in Fixed Capital—(Classes A B and C).

Charge to this account and credit to "186. Surplus Invested in Fixed Capital After January 1, 1919" account the amounts that are definitely set aside from the net income of the utility and actually expended for the acquisition of land and completed structures and equipment, or for the construction of structures and equipment, or for any additions and betterments thereto.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the specific items of fixed capital acquired or constructed under each appropriation and the amount expended thereunder.

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PRESCRIBED FOR CLASSES A B AND C ELECTRIC UTILITIES.

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PRESCRIBED FOR "CLASS B" ELECTRIC UTILITIES.

SURPLUS CREDIT AND SURPLUS DEBIT ACCOUNTS.

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TEXT EXPLANATORY OF SURPLUS ACCOUNTS.

I. SURPLUS CREDIT ACCOUNTS.

Credit to the appropriate numbered accounts listed under this caption or to the appropriate subcaptions under which such numbered accounts are listed the amounts, except the amount of profit transferred from "725. Profit and Loss—Current Year" account, that represent additions to the surplus of the utility during each fiscal period.

At the end of each fiscal period the utility shall close all of these accounts into "190. Corporate Surplus Unappropriated" account.

These subcaptions as well as the numbered accounts listed under them are account titles. The letter, or letters, after each subcaption or numbered account indicates the class of the utility that is required to keep the account title prefixed thereto.

Additions to Surplus—(Class C).

800. Uncollectible Consumers' Accounts Recovered—(Classes A and B).

Credit to this account all amounts collected by the utility on those accounts with consumers which have been charged during previous years either to "535. Uncollectible Consumers' Accounts" or "812. Uncollectible Consumers' Accounts—Old Year" account.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each debtor the collection of whose debt is credited to this account, the amount collected from each debtor, the date when the debt was incurred, and the date when it was charged off as uncollectible.

801. Uncollectible Non Operating Revenues Recovered—(Classes A and B).

Credit to this account all amounts collected by the utility on those accounts which result from the non operating activities of the utility and which have been charged during previous years to "659. Uncollectible Non Operating Revenues" account.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each debtor the collection of whose debt is credited to this account, the amount collected from each debtor, the date when such debt was incurred, and the date when it was charged off as uncollectible.

802. Other Additions to Surplus—(Classes A and B).

Credit to this account all those amounts not provided for elsewhere that are added to the surplus of the utility and are not assignable to its income.

In the credits to this account include additions due to the adjustment of errors that occurred in previous accounting periods; profits derived from the sales of property not used by the utility in the conduct of its electric operations; profits that result from adjustments due to the recording on the books of the utility at par value securities issued or assumed by it and later reacquired at a cost below par value; profits

that result from the resale of such securities; the unamortized portion of the premium on those items of the utility's funded debt that are retired before their maturity; premium on capital stock at the time the stock on which it was realized is retired; and like additions.

The records supportiug the entries to this account shall be so kept that the utility can furnish information as to the nature and amount of each different credit to this account.

II. SURPLUS DEBIT ACCOUNTS.

Charge to the appropriate numbered accounts listed under this caption or to the appropriate subcaptions under which such numbered accounts are listed the amounts. except the amount of loss transferred from "725. PROFIT AND LOSS—CURRENT YEAR" account. that represent subtractions from the surplus of the utility during each fiscal period.

At the end of each fiscal period the utility shall close all of these accounts into "190. CORPORATE SURPLUS UNAPPROPRIATED" account.

These subcaptions as well as the numbered accounts listed under them are account titles. The letter, or letters, after each subcaption or numbered account indicates the class of the utility that is required to keep the accouut title prefixed thereto.

SURPLUS APPROPRIATED FOR RESERVES—(Class C).

803. SURPLUS APPROPRIATED FOR SINKING FUNDS—(Classes A aud B).

Charge to this account and credit to "188. SURPLUS RESERVED FOR SINKING FUNDS" account, the amounts that are definitely set aside from the surplus of the utility and invested or placed in the care of its trustees, or other fiscal agents. for the purpose of providing funds for the redemption of funded debt obligations that have been issued, or assumed, by it subject to sinking fund requirements.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each siuking fund and the amount appropriated to it during each year from the surplus of the utility, and the basis upon which such appropriation is made.

804. SURPLUS APPROPRIATED FOR OTHER RESERVE FUNDS—(Classes A and B).

Charge to this account and credit to "189. OTHER SURPLUS RESERVES" account, the amounts that are set aside from the surplus of the utility and held in reserve for purposes not provided for elsewhere.

The records supporting the entries to this account shall be so kept that the utility can furnish iuformation as to the name and purpose of each reserve for which charges are made to this account, the amount appropriated to it during each fiscal period from the surplus of the utility, and the basis upon which such appropriation is ma·le.

805. SURPLUS APPROPRIATED FOR DIVIDENDS—(Classes A B and C).

Charge to this account and credit to "170. DIVIDENDS PAYABLE" account the amouut of dividends declared from the surplus of the utility upon all actually outstanding capital stock issued or assumed by it.

SURPLUS DEBIT ACCOUNTS

This account shall not include charges for dividends on any capital stock, issued or assumed by the utility, which is owned by it and either held in its treasury, special deposits, sinking or other reserve funds, or pledged as collateral.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each class of stock, the dividends declared on which were charged to this account, the par value of each class of such stock and the rate and amount of dividends declared thereon, the resolution by which each dividend was declared, the date of its declaration and the date of its payment, and whether it is to be paid in cash, stock or otherwise.

806. SURPLUS APPROPRIATED FOR INVESTMENT IN FIXED CAPITAL—(Classes A B and C).

Charge to this account and credit to "186. SURPLUS INVESTED IN FIXED CAPITAL AFTER JANUARY 1, 1919" account the amounts that are definitely set aside from the surplus of the utility and actually expended for the acquisition of land and completed structures and equipment, or for the construction of new structures and the purchase of new equipment, or for additions to land, or for additions and betterments to structures and equipment.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the specific items of fixed capital acquired or constructed under each appropriation and the amount expended thereunder.

SURPLUS APPROPRIATED FOR OTHER PURPOSES—(Class C).

807. GIFTS TO AFFILIATED COMPANIES—(Classes A and B).

Charge to this account the amounts which the utility gives, without expectation of reimbursement, to those electric utilities, other utilities, and non utilities that are affiliated with it in any way.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each affiliated company to which the utility gives such gifts, and the amount and purpose of each gift.

808. EXPENSES UNPROVIDED FOR ELSEWHERE—(Classes A and B).

Charge to this account all expenses incurred by the utility that are not applicable to either its operating or non-operating expense accounts.

In the charges to this account include such items as fines levied on the utility for violations of law, misfeasance, non-feasance, etc.; fines paid by it that are imposed on its directors, other officers, or employees; donations made to churches and others; and like expenses incurred by the utility.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the nature and amount of each different charge to this account.

SURPLUS DEBIT ACCOUNTS

S09. AMORTIZATION UNPROVIDED FOR ELSEWHERE—(Classes A and B).

Charge to this account and credit as it is applicable to either "131. PROPERTY ABANDONED" or "132. EXTRAORDINARY CASUALTIES" account that portion of the loss on property abandoned by the utility or destroyed by extraordinary casualties, which The Public Service Commission has directed the utility to amortize by charges to its surplus.

Charge also to this account and credit as they are applicable either to "200. ORGANIZATION" or "203. OTHER UNDISTRIBUTED FIXED CAPITAL" account the amounts necessary to provide for the amortization of those items of undistributed fixed capital which are being amortized voluntarily by the utility.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount charged to this account for each of the above items.

S10. OTHER APPROPRIATIONS OF SURPLUS—(Classes A and B).

Charge to this account all appropriations of surplus made by the utility and not provided for elsewhere.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the amount and purpose of each different appropriation made during each year.

S11. OTHER DEDUCTIONS FROM SURPLUS—(Classes A B and C).

Charge to this account all those amounts not provided for elsewhere that are deducted from the surplus of the utility and are not chargeable to its income.

In the charges to this account include deductions due to the adjustment of errors that occurred in previous accounting periods; losses on sales of property not used by the utility in the conduct of its electric operations; losses that result from adjustments due to recording on the books of the utility at par value securities issued or assumed by it and later reacquired at a cost above par value; losses that result from the resale of such securities; the unamortized portion of the discount and expense of those items of the utility's funded debt that are retired before their maturity; and like deductions.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the nature and amount of each different charge to this account.

S12. UNCOLLECTIBLE CONSUMERS' ACCOUNTS—OLD YEAR—(Classes A B and C).

Charge to this account and credit to "117. ACCOUNTS RECEIVABLE FROM CONSUMERS" account the amounts of those consumers accounts which were charged to "117. ACCOUNTS RECEIVABLE FROM CONSUMERS" account prior to the current year and which prove impossible of collection because of the removal of such consumers beyond the jurisdiction of the State, the operation of the statute of limitations, discharge in bankruptcy, or for any other good and sufficient reason.

If the utility carries a reserve, charge the amounts of such uncollectible accounts to "182. UNCOLLECTIBLE CONSUMERS' ACCOUNTS RESERVE" account.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each debtor whose uncollectible account has been charged to this account, the reason and authority for making such charge, and the age and amount of each account charged hereto.

813. UNCOLLECTIBLE NON OPERATING REVENUES—OLD YEAR—(Classes A B and C).

Charge to this account and credit to the asset account to which it was previously charged, the amount of any revenue that had been credited to any of the non operating revenue accounts prior to the current year and has proved to be uncollectible during the current year.

The records supporting the entries to this account shall be so kept that the utility can furnish information as to the name of each debtor whose uncollectible account has been charged to this account; the reason and authority for making each charge to this account; the nature, age, and amount of each account chargeable hereto.

APPENDIX.

BALANCE SHEET ACCOUNTS

PRESCRIBED FOR "CLASS D" ELECTRIC UTILITIES.

The following Balance Sheet Accounts are prescribed for "Class D" utilities. Some of these accounts are the same in title and substance as certain balance sheet accounts prescribed for "Class A", "Class B" and "Class C" utilities. Others are summary accounts of certain other "Class A", "Class B", and "Class C" balance sheet accounts.

Where a balance sheet account prescribed for a "Class D" utility is identical in title and substance with one prescribed for the other classes of utilities the number of the account with which it is identical is referred to under the title of the "Class D" account. In like manner where the balance sheet account prescribed for a "Class D" utility is a summary account of certain accounts prescribed for the other classes of utilities the number of each of the accounts of which the "Class D" account is a summary account is referred to under the title of the "Class D" account. By consulting the accounts referred to by number under any of its balance sheet accounts a "Class D" utility can determine the items that it should charge or credit to such account.

ASSET ACCOUNTS.

1. Fixed Capital Installed Prior to January 1, 1919.
   The content of this account is described in account number 100.

2. Fixed Capital Installed Since December 31, 1918.
   The content of this account is described in account number 101.

3. Property Used in Other Public Services.
   The content of this account is described in account number 105.

4. Other Investments.
   The content of this account is described in account numbers 104, 106 and 107.

5. Reacquired Securities.
   The content of this account is described in account numbers 108 and 109.

6. Fund Accounts.
   The content of this account is described in account numbers 110 and 111.

7. Cash.
   The content of this account is described in account number 115.

8. Notes Receivable.
   The content of this account is described in account number 116.

9. Accounts Receivable.
   The content of this account is described in account numbers 117, 118 and 119.

10. Materials and Supplies.
    The content of this account is described in account number 121.

BALANCE SHEET ACCOUNTS.

11. OTHER CURRENT ASSETS.
The content of this account is described in account numbers 120, 122 and 123.

12. PREPAID ACCOUNTS.
The content of this account is described in account numbers 125, 126, 127 and 128.

13. DEFERRED CHARGE ACCOUNTS.
The content of this account is described in account numbers 129, 130, 131, 132, 133 and 134.

LIABILITY ACCOUNTS.

14. CAPITAL STOCK.
The content of this account is described in account number 150.

15. NON CORPORATE PROPRIETORSHIP.
The content of this account is described in account numbers 154 and 155.

16. BONDS.
The content of this account is described in account number 156.

17. OTHER FUNDED DEBT.
The content of this account is described in account numbers 157, 158 and 159.

18. NOTES PAYABLE.
The content of this account is described in account number 163.

19. ACCOUNTS PAYABLE.
The content of this account is described in account numbers 164, 165, 166, 167, 168, 169, 170 and 171.

20. OTHER CURRENT LIABILITIES.
The content of this account is described in account numbers 172 and 173.

21. TAXES ACCRUED.
The content of this account is described in account number 176.

22. OTHER ACCRUED LIABILITIES.
The content of this account is described in account numbers 174, 175 and 177.

23. DEFERRED CREDITS.
The content of this account is described in account numbers 178 and 179.

24. RESERVE FOR RENEWALS AND REPLACEMENTS.
The content of this account is described in account number 183.

25. AMORTIZATION OF OTHER CAPITAL RESERVE.
The content of this account is described in account number 184.

26. OTHER RESERVE ACCOUNTS.
The content of this account is described in account numbers 180, 181, 182 and 185.

27. CORPORATE SURPLUS.
The content of this account is described in account number 190.

INCOME ACCOUNTS

PRESCRIBED FOR "CLASS D" ELECTRIC UTILITIES.

The following Income Accounts are prescribed for "Class D" utilities. Some of these accounts are the same in title and substance as certain "Class A" income accounts. Others are summary accounts of certain other "Class A" income accounts.

Where an income account prescribed for a "Class D" utility is identical in title and substance with one prescribed for "Class A" utilities the number of the "Class A" account with which it is identical is referred to under the title of the "Class D" account. In like manner where an income account prescribed for a "Class D" utility is a summary account of certain "Class A" income accounts the number of each of the "Class A" accounts of which the "Class D" account is a summary account is referred to under the title of the "Class D" account. By consulting the "Class A" accounts referred to by number under any of its income accounts, a "Class D" utility can determine the items that it should charge or credit to such account.

I. OPERATING REVENUE ACCOUNTS.

30. Private Lighting Sales.

The content of this account is described in account numbers 300, 301, 302, 303, 316, 317, 318 and 319.

31. Private Power Sales.

The content of this account is described in account numbers 304, 305, 306, 308, 310, 320, 321, 322, 324 and 326.

32. Sales to Other Electric Utilities for Resale.

The content of this account is described in account numbers 307, 309, 323 and 325.

33. Sales for Municipal Lighting.

The content of this account is described in account numbers 311, 312, 313, 314, 327, 328, 329 and 330.

34. Sales for Municipal Power.

The content of this account is described in account numbers 315 and 331.

35. Break Down Service.

The content of this account is described in account number 332.

36. Consumers' Discounts Forfeited and Penalties Imposed.

The content of this account is described in account number 333.

INCOME ACCOUNTS

37. ALLOWANCES TO CONSUMERS.

The content of this account is described in account number 334.

II. OPERATING EXPENSE ACCOUNTS.

38. GENERATING LABOR.

The content of this account is described in account numbers 350, 351, 352, 353, 354, 374, 375, 376, 377, 390, 391, 392, 393 and 394.

39. FUEL.

The content of this account is described in account numbers 355, 356, 395 and 396.

40. POWER PURCHASED.

The content of this account is described in account numbers 357, 378 and 397.

41. OTHER GENERATING SYSTEM SUPPLIES AND EXPENSES.

The content of this account is described in account numbers 358, 359, 360, 361, 362, 363, 364, 379, 380, 381, 382, 398, 399, 400, 401, 402, 403 and 404.

42. MAINTENANCE OF GENERATING SYSTEM PROPERTIES.

The content of this account is described in account numbers 365 366, 367, 368, 369, 370, 371, 372, 373, 383, 384, 385, 386, 387, 388, 389, 405, 406, 407, 408, 409, 410, 411 and 412.

43. ELECTRICITY PURCHASED FOR RESALE.

The content of this account is described in account numbers 413 and 414.

44. TRANSMISSION AND DISTRIBUTION SYSTEM LABOR.

The content of this account is described in account numbers 415, 416, 417, 418, 419, 420, 435, 436, 441, 442, 443, 444, 445, 446, 447, 448, 449, 467, 468, 469, 470, 471, 472, 473 and 474.

45. TRANSMISSION AND DISTRIBUTION SYSTEM SUPPLIES AND EXPENSES.

The content of this account is described in account numbers 421, 422, 423, 424, 425, 426, 437, 438, 450, 451, 452, 453, 454, 455, 456, 475, 476, 477, 478, 479, 480, 481 and 482.

46. MAINTENANCE OF TRANSMISSION AND DISTRIBUTION SYSTEM PROPERTIES.

The content of this account is described in account numbers 427, 428, 429, 430, 431, 432, 433, 434, 439, 440, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 483, 484, 485, 486, 487 and 488.

Income Accounts

47. Salaries of General Officers.

The content of this account is described in account number 512.

48. Salaries of General Clerks.

The content of this account is described in account number 513.

49. Salaries and Wages of Other General Employees.

The content of this account is described in account numbers 489, 490, 491, 492, 493, 500, 501, 502, 503, 504, 523, 524, 525, 526 and 527.

50. General Supplies and Expenses.

The content of this account is described in account numbers 494, 495, 496, 497, 498, 499, 505, 506, 507, 508, 509, 510, 511, 514, 515, 516, 517, 518, 519, 520, 528, 529, 530, 531, 532, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545 and 561.

51. Electric Franchise Requirements.

The content of this account is described in account number 533.

52. Taxes.

The content of this account is described in account number 534.

53. Uncollectible Consumers' Accounts.

The content of this account is described in account number 535.

54. Maintenance of General Properties.

The content of this account is described in account numbers 521, 522, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556 and 557.

55. Renewals and Replacements.

The content of this account is described in account number 558.

56. Extraordinary Renewals and Replacements.

The content of this account is described in account number 559.

57. Amortization of Franchises, Patent Rights and Licenses.

The content of this account is described in account number 560.

III. NON OPERATING REVENUE AND EXPENSE ACCOUNTS.

58. Non Operating Revenues.

The content of this account is described in account numbers 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611 and 612.

59. Non Operating Expenses.

The content of this account is described in account numbers 650, 651, 652, 653, 654, 655, 656, 657, 658, 659 and 660.

IV. GROSS INCOME DEDUCTION ACCOUNTS.

60. Interest Deductions.

The content of this account is described in account numbers 703 and 704.

61. Other Deductions from Income.

The content of this account is described in account numbers 700, 701, 702, 705, 706, 707, 708, 709, 710 and 711.

V. NET INCOME OR LOSS ACCOUNT.

62. Profit and Loss—Current Year.

The content of this account is described in account number 725.

SURPLUS ACCOUNTS

PRESCRIBED FOR "CLASS D" ELECTRIC UTILITIES.

The following surplus accounts are prescribed for "Class D" utilities. Each of these accounts is a summary account of certain "Class A" surplus accounts.

Under the title of each "Class D" surplus account appear the numbers of the "Class A" accounts of which the "Class D" account is a summary account. By consulting the "Class A" accounts referred to by number under any of its surplus accounts, a "Class D" utility can determine the items that it should charge or credit to such account.

63. Additions to Surplus.

The content of this account is described in account numbers 800, 801 and 802.

64. Appropriations of Surplus.

The content of this account is described in account numbers 803, 804, 805, 806, 807, 808, 809 and 810.

65. Other Surplus Charges.

The content of this account is described in account numbers 811, 812 and 813.

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